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SOUTH CAROLINA
TAX COMMISSION

ANNUAL REPORT
1985-1986

Printed Under The Direction Of The
State Budget And Control Board

State of South Carolina

South Carolina Tax Commission

P. O. BOX 125
COLUMBIA, S. C. 29214

LETTER OF TRANSMITTAL

Columbia, South Carolina
July 1, 1986

To His Excellency, Richard W. Riley, Governor, and the General Assembly of the State of South Carolina:

We have the honor to transmit the annual report of the South Carolina Tax Commission for the fiscal year ending June 30, 1986, in accordance with the Code of Laws of 1976, as amended. This report lists the assessed value of properties in this state and the collections from the various revenue acts administered by the Commission, along with certain statistical information pertaining to revenue collections.

Respectfully submitted,

John T. Weeks, Chairman
S. Hunter Howard, Jr.
John M. Rucker
Commissioners

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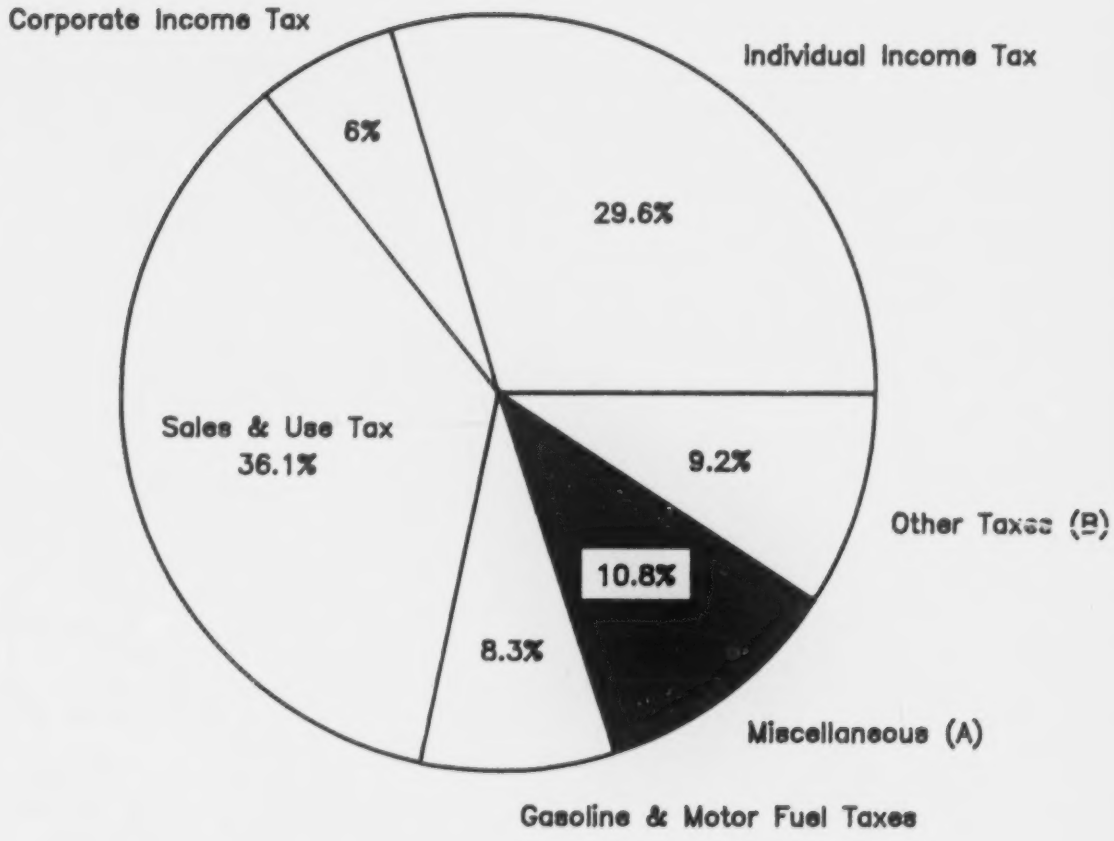
SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1985–1986

REVENUE



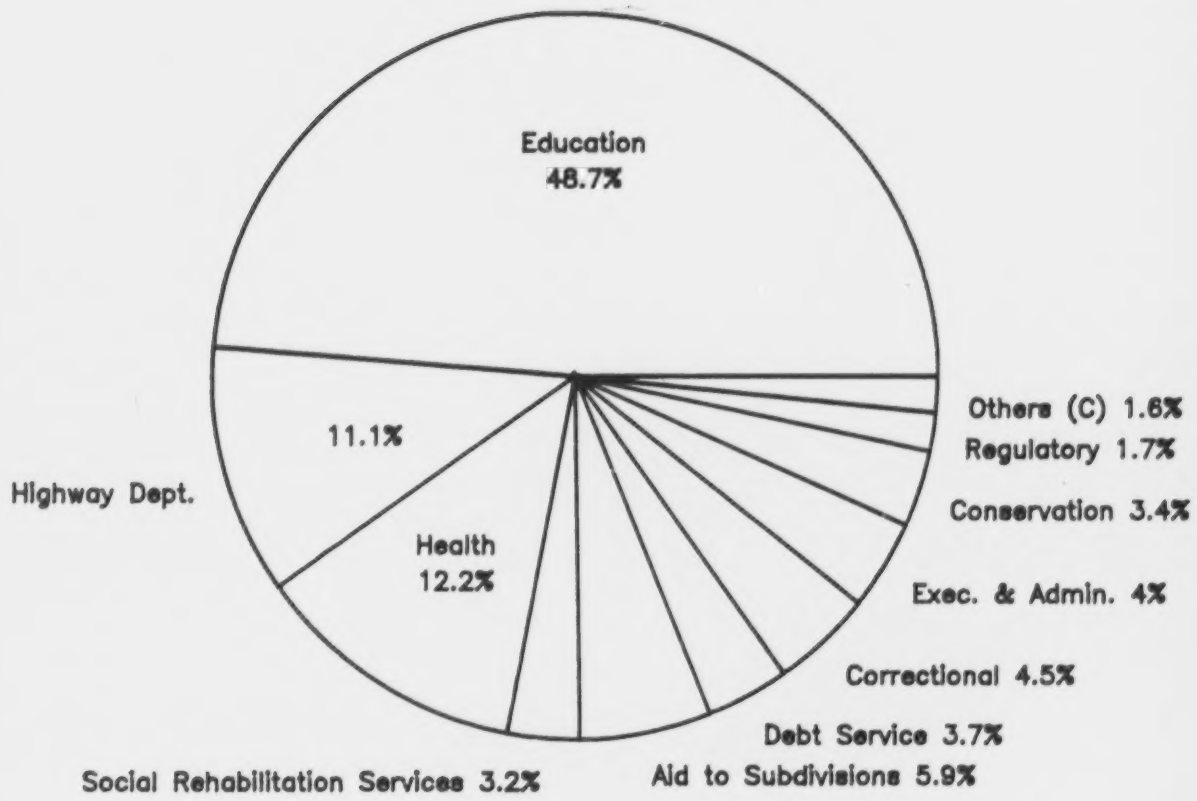
Unshaded Areas – Collected by Tax Commission

Miscellaneous (A)	
Debt Service Transfer	.50%
Earned on Investments	2.52%
Highway Department Fees	2.52%
Indirect Cost Recoveries	.51%
Insurance Department	2.07%
Misc. Departmental Revenue	.93%
Other Miscellaneous Revenue	1.75%
TOTAL	10.80%

Other Taxes (B)	
Alcoholic Liquors Tax	1.41%
Beer and Wine Tax	1.97%
Business License Tax	.98%
Corporation License Tax	.79%
Documentary Tax	.52%
Estate Tax	.66%
Miscellaneous Tax Revenue	2.87%
TOTAL	9.20%

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1985–1986

EXPENSE



Others (C)

Judicial	.72%
Legislative	.76%
Transportation	.09%
Miscellaneous	.03%
TOTAL	1.60%

HISTORY OF THE
SOUTH CAROLINA TAX COMMISSION

Created in 1915 under the authority of Governor Richard I. Manning, the South Carolina Tax Commission's primary purpose was the assessment of property for taxation. In its first several years of operation, only four people - three commissioners and one secretary were employed at the Tax Commission.

As a result of the depression following World War I and the boll weevil's damaging effects on cotton production, the South Carolina General Assembly was faced with the task of finding ways to increase revenue so as to relieve the farmer's tax burden.

It was 1922 that the first indirect taxes were imposed and the income, inheritance and gasoline taxes came into existence The Indirect Tax Program was not in place fully until 1940, when the taxing of property was removed from the state coffines and turned over to local governments for collection.

Many of the taxes created under the Indirect Tax Program, such as candy, cosmetics, sporting goods and glassware taxes, have been repealed. but others, such as the alcohol, beer, wine and soft drink taxes still make up a good portion of the state's revenue.

In 1924, the Tax Commission collected $6.6 million from the various taxes and spent $205,000 on operating costs.

During its 71-year history, the Tax Commission has been overseen by 24 different commissioners, appointed to their terms by the various governors in office. Eleven chairman have served. Commissioners are appointed to six-year terms and may be continuously re-appointed. The chairman of today's Tax Commission is John T. Weeks. The other Commissioners are S. Hunter Howard, Jr. and John M. Rucker.

The first home of the Tax Commission was the seventh floor of the Palmetto Building on Columbia's Main Street. In 1927, the new State building was completed and housed the Tax Commission on the third floor. All state agencies were located in the State Building, renamed the John C. Calhoun Building in 1954. Here the Tax Commission remained and eventually took over all six floors, until its move in October 1986 to the Columbia Mills Building.

But no longer is the Tax Commission confined to the state capitol of Columbia. Today, there are eight offices scattered across the state and "foreign" offices located in Atlanta, New York, Dallas, Los Angeles, and San Francisco.

From its beginning in 1915 with four employees, the Tax Commission has grown to become an employer of more than 700 people.

These improvements and advances have been made at no additional cost to the taxpayer. In 1924 the Tax Commission spent on operations $3 for every $100 collected. Compare that to today's 88 cents for every $100 collected.

Today, the Tax Commission administers 32 taxes and collects more than $2.7 billion annually.

TODAY'S TAX COMMISSION

The South Carolina Tax Commission has no official motto, but if one were to be adopted, it would surely be, "Better Living for South Carolina". For it is that one thought that pushes the Tax Commission towards greater heights year after year.

Because we believe in a stronger education for our children, we work harder to collect the revenue which will ensure the development of our schools. Because we believe good health is the key to a happy life for all South Carolinians, we work harder to provide the tax monies which fund these programs. Because we believe in communities which are safe for our families, we work harder to collect the revenue which funds law enforcement.

The Tax Commission wants only to provide better living for South Carolina and her people. To do this, our jobs are devoted to enforcing a fair tax system for all. Everyone must do his part and pay his share. We work hard to ensure that no one pays more than the law requires, either.

Towards our goal of better service for the people of our state, the Tax Commission has introduced a number of new programs. District offices were established in nine cities across the state to provide easy access for all. There is now a Tax Commission office within 50 miles of every person in this state.

A toll-free telephone line has been established to allow taxpayers to call us with their questions and concerns without bearing the expense of a long-distance call.

The lines of communication are opened even further through our newsletter which is received by 10,000 taxpayers and our other publications designed to make the tax laws understandable.

The Tax Commission sponsors workshops and seminars for business owners and tax preparers to keep them updated on new laws and procedures. A speakers bureau provides trained Tax Commission staff to speak on tax topics of interest to any group or organization in our state.

Our public assistance offices are open daily to help taxpayers file there returns, to answer questions, to hear concerns. We sponsor a program which provides help to the needy, the elderly and the handicapped in filing their tax returns.

A Problem Resolution Office has been established to eliminate many of the frustrations encountered by taxpayers in the past. The office helps those who, after going through all the normal channels, have found no solution to their tax problems.

These problems and many more subtle improvements have evolved from the Tax Commission's commitment to better taxpayer service and education. We believe compliance with the laws of our state should be a simple task and we are working harder every day to ensure that.

In October 1986, the Tax Commission moved from its cramped headquarters in the Calhoun Building on the State House Complex to the newly-renovated Columbia Mills Building at 301 Gervais Street, Columbia. The move is exemplary of the Tax Commission's efforts to improve its services and its collections. The new location offers

easier access to our offices and the parking situation has been improved substantially, thus allowing better service to our clients - taxpayers.

The new home of the Tax Commission is designed in the open-office system, which means greater productivity and speedier processing of tax returns which allows us to get tax refunds out quicker. The open-office system provides better use of space at a reduced cost.

All of these improvements have been made while the Tax Commission is still increasing its tax collections. In the past four years, our enforced collections have more than doubled from $39.9 million to $81.7 million. This has been done and at a lower cost to the taxpayer.

While enforced collections are vital to state revenue, it is the voluntary collections which still provide the greatest amount of money for state programs. Those taxpayers who voluntarily pay the taxes they owe provide the bread and butter for this state. The enforced collections are from tax cheaters - those who are not paying their fair share and are shifting the burden to us. It is because of this that our taxpayer services are of vital importance. By educating the public on the tax laws and the possible penalties for ignoring those laws, we are ultimately bringing more people onto the tax rolls, which can only mean a fairer system for all.

The South Carolina Tax Commission works hard to make state government work better for the citizens of our state. Better living for South Carolina will continue to be our aim.

SOUTH CAROLINA TAX COMMISSION
DESCRIPTION OF PROGRAMS

I. ADMINISTRATIVE AND PROGRAM SUPPORT

A. ADMINISTRATIVE

The State Tax Commission operates under the general supervision and control of a three member Commission appointed by the governor, with advice and consent of the Senate, for six year terms, staggered at two year intervals. The Governor designates one member as Chairman.

The Executive Director is appointed by the Commission and is responsible for the day-by-day operating of the Commission's employees, and is assisted by the seven line Division Directors.

In addition to providing executive direction and agency policy, an integral part of the Administrative Division is the basic support functions rendered the Agency for Personnel and Payroll, Budgeting, Internal Audit, Legal, EEO and Training, Special Investigations and Research.

The three member Commission, under the Administrative Procedures Act, functions as a Quasi Judicial Body, hearing formal and informal tax appeals, rendering decisions by interpreting the tax statutes of the State.

B. INFORMATION RESOURCES MANAGEMENT

This program performs the major data processing functions of the Agency by maintaining all transactions affecting the collections of Income Tax, License and Sales Tax.

It maintains master files, delinquent control notifications, computer audits all sales and individual income tax returns, prepares statistical and accounting reports, balances all refunds issued as a result of overpayment of tax liability, and performs the necessary function for key entry data, computer operations, and programming.

Insures computer capacity by continuous system updates. Maintains security of data processing records and continually updates knowledge and skills of programmers and computer operations.

This program provides photocopy center, microfilm and records management and forms design.

Provides a printshop to support the agency's printing requirements.

Provides systems development effort.

C. SERVICE

This program provides a multiplicity of specialized services designed for specific objectives and assists the other operating programs to accomplish their objective, such as: purchasing functions, equipment maintenance, centralized supply room, inventory (control of all furniture and equipment), and mail and courier service. This program provides a complete mail room facility.

Provides the necessary pre-audit function of income tax returns for data entry.

Provides the depositing function and is responsible for processing and depositing all revenues collected by the Agency daily.

Staffs and maintains the receptionist requirements of the agency.

II. AUDIT AND COLLECTIONS

A. OFFICE SERVICES

This program is responsible for the administration of the South Carolina Code of Laws and regulations promulgated thereunder as they relate to: income tax on banks, savings and loan associations and insurance companies, income tax on corporations, license fees on utilities, income tax on individuals, income tax on fiduciaries, disposition of unclaimed property, tax exempt corporations and partnership and the estate and gift tax statutes of the state.

This program is responsible for the administration of the South Carolina Code of Laws and regulations promulgated thereunder by licensing and registering firms, individuals and contractors, furnishing tax report forms, processing tax documents, maintaining taxpayer files, records of entry, processing claims for refunds and applications for machinery exemption as they relate to the sales and use tax statutes of the state.

Generates notices to taxpayers who fail to file, proof tax reports, assess delinquent taxpayers, issue credit memoranda, generate audit leads, secure bonds from local and foreign contractors and track their contractual activities in South Carolina. Receive all monthly or quarterly returns and machine audit for accuracy.

This program is also responsible for administering the South Carolina Code of Laws and regulation promulgated thereunder for the business license tax laws, alcoholic liquor tax laws, beer and wine tax laws, admission tax laws, and motor fuel (other than gasoline) tax laws.

Collect admissions tax, coin-operated device tax, documentary tax, electric power tax, Highway Department registration fees, Public Service Commission registration fees, highway use tax, public recreation license tax and soft drink tax, forest products tax, and radioactive waste disposal tax.

Issue and distribution of licenses, carrier permits and decals as required by law.

B. PROPERTY DIVISION

This program is responsible for the administration and enforcement of the property tax statutes by collecting the state's portion of South Carolina property tax.

Insure that all property required to be appraised is accurately assessed and certified for collection. Assist and direct programs of reassessment and equalization of all real property of counties. Determination of the valuation and assessment of the real and personal property of all manufacturers, public utilities, pipeline companies, and all business personal property of merchants and associate businesses in the state.

Administer the equalization of property tax assessments among the state's forty-six counties and provide technical assistance to county appraisers and assessors.

Provide comprehensive technical appraisal and mapping assistance to all county governments.

Improve the level of appraisal quality in the state through better control of assessment procedures.

C. FIELD SERVICES DIVISION

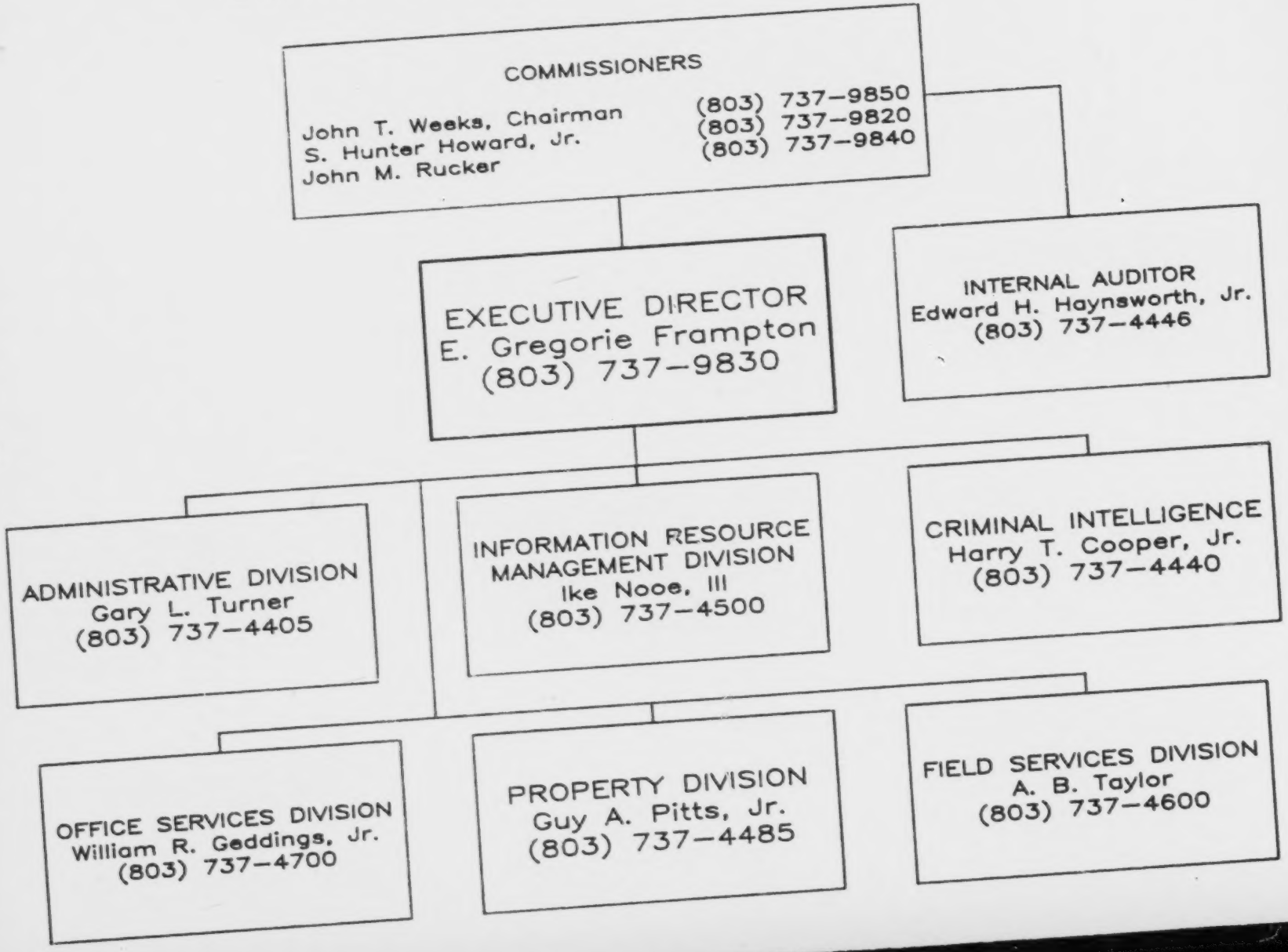
This program is responsible for all field audits and delinquency collections both domestic and foreign for all taxes. Maintains statewide coverage through district office assignments.

Performs audit of individual and corporate tax records to ascertain if a tax liability or overpayment exists.

Assist taxpayer in complying with the tax statutes of the state.

Audits records of individuals and corporations operating in the state, with out-of-state and in-state headquarters, to ascertain tax liabilities.

SOUTH CAROLINA TAX COMMISSION



GENERAL INFORMATION

The South Carolina Tax Commission mailed 4,093,030 pieces of mail during the fiscal year 1985, as compared with 4,205,051 pieces of mail during the fiscal year 1986; and increase of 2.7%.

During the fiscal year 1985, 4,726,800 pieces of mail were received by the Tax Commission, as compared with 5,841,000 for the fiscal year 1986; an increase of 23.6%.

During the fiscal year 1985, 1,038,977 refunds on declarations and withholding were made as compared with 1,055,938 for the fiscal year 1986; an increase of 1.6%.

During the fiscal year 1986, the Tax Commission held 42 hearings on Income Tax, Sales and Use Tax, Property Tax, License Tax and Estate Tax matters.

The reassessment unit of the Property Tax Division was organized in 1961. At that time only one county requested assistance in the assessment program. At present, the reassessment unit of the Property Tax Division is actively engaged in 46 counties.

Since 1962, the Tax Commission has maintained an intensive audit program in order to better provide for more equitable assessment of personal property and better administration and enforcement laws in this respect.

SPECIAL PROGRAM ADMINISTERED
TAX AMNESTY

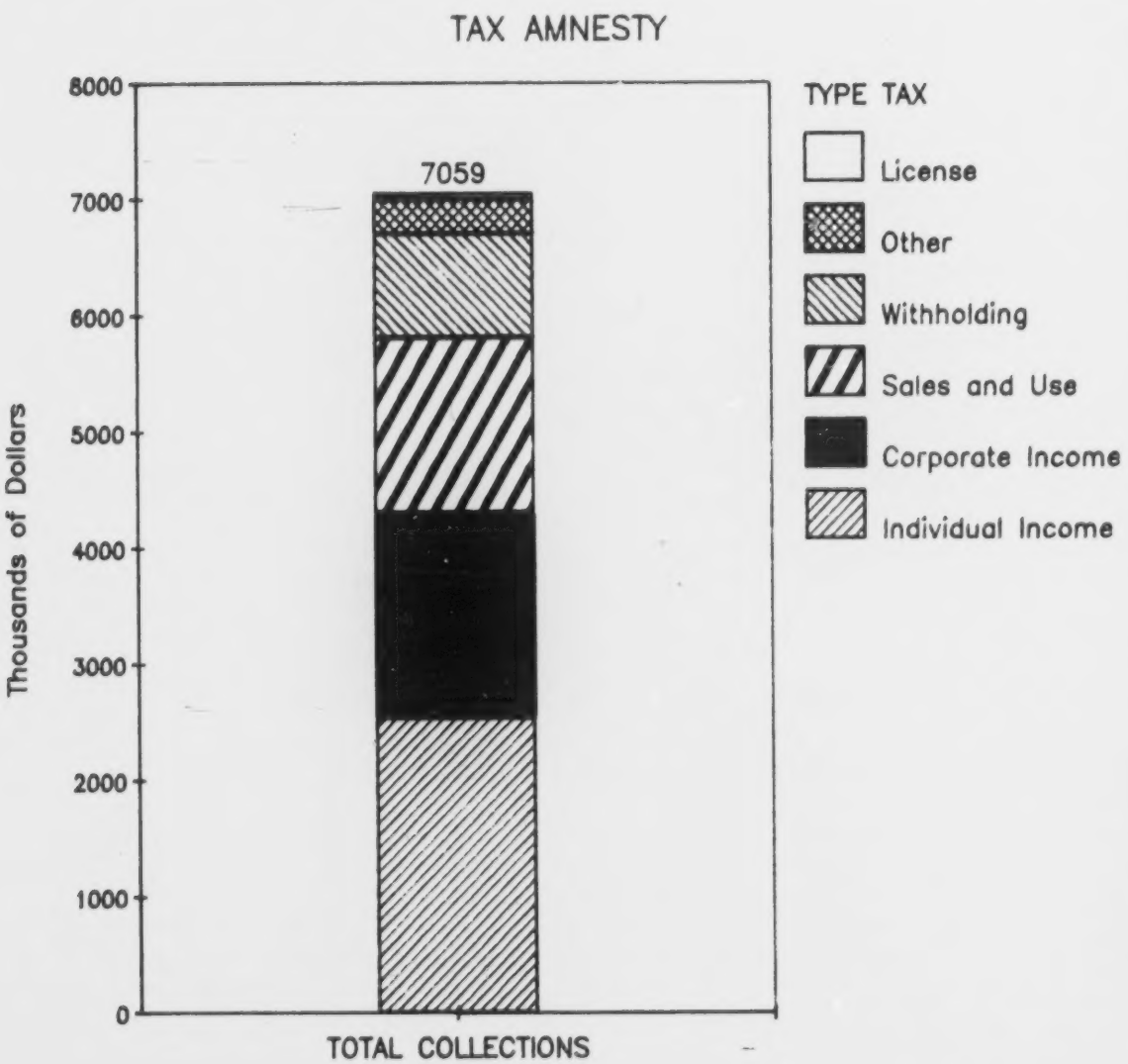
As a result of Section 33, Part II, permanent provisions of the 1985-1986 general appropriation bill, the Tax Commission was authorized to initiate a three month "Tax Amnesty Program". The program ran from September 1 through November 30, 1985. During this three month period individuals and corporations were able to obtain relief from the civil and criminal penalties associated with tax delinquency and evasion. The Tax Amnesty Program covered all types of taxes and license fees administered by the Tax Commission under Titles 12, 27, 48 and 52. However, the program was not extended to real and personal property taxes or business license fees imposed by local governments or school districts.

The Tax Amnesty Program was a part of the Comprehensive Uniform Revenue Enhancement System (CURES) proposed by the South Carolina Tax Commission. With the adoption of the Internal Revenue Code of 1954 as the basis for state income taxes and particularly the passage of a stricter collection and enforcement bill, the Commission felt that the taxpayer should be given one last opportunity to clear all past debts before the higher rates of interest and tougher civil and criminal penalties were imposed. In addition, the enormous success enjoyed by other state programs had a major impact on the decision to allow tax amnesty in this state. By allowing non-filers to file without penalty, the state benefits by placing these taxpayers on the permanent tax roles thus generating additional future revenue as well as one time funds for this year.

AMNESTY COLLECTIONS BY TYPE TAX

Type Tax	Number	Amount
Individual Income Tax	8,653	$2,544,200
Corporate Income Tax	1,377	1,759,903
Withholding Tax	2,137	893,011
Sales and Use Tax	4,672	1,508,589
License Tax	165	55,769
Other Tax	1,709	297,906
Total	18,713	$7,059,378

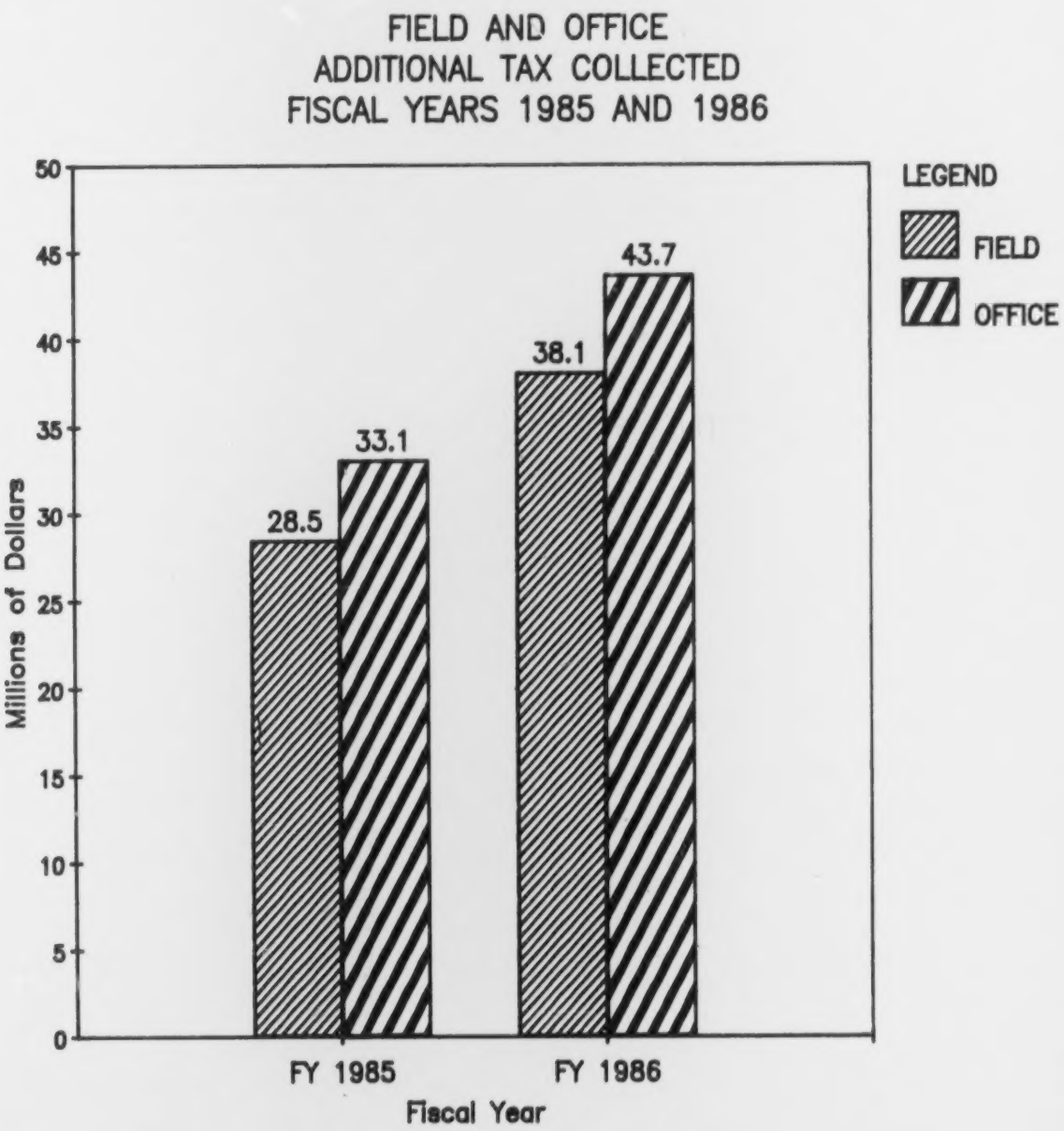
Total Dollars Collected	$7,059,378
Total Number of Returns	18,713
Average Dollars per Return	$377



ENFORCEMENT COLLECTIONS

For the fiscal year ending June 30, 1985, the total additional tax collected in the field amounted to $28,532,770.26. The total additional tax collections for the 1986 fiscal year amounted to $38,102,382.18.

Additional tax collected in the office for the 1985 fiscal year totaled $33,117,695.84 and for the fiscal year ending June 30, 1986, collections amounted to $43,652,054.38.



TOTAL ADDITIONAL TAX COLLECTED BY TYPE TAX

FIELD

	Type Tax	Number	Amount
I.	Audit Collections		
	Estate and Gift	354	$ 657,558.22
	Income	1,846	17,141,444.68
	License	436	2,078,195.74
	Sales	1,359	11,292,557.36
	Miscellaneous	33	686,936.41
	Total	4,028	$31,856,692.41
II.	Delinquent Collections		
	Estate and Gift	1	$ 5,829.00
	Income	22,447	2,244,188.74
	License	1,391	330,539.31
	Sales	28,236	3,199,330.80
	Miscellaneous	8	4,795.42
	Total	52,083	$5,784,683.27
III.	Warrant Collections		
	Estate and Gift	0	$ 0.00
	Income	316	130,468.03
	License	9	3,333.82
	Sales	1,046	243,485.49
	Miscellaneous	2	1,715.61
	Total	1,373	$379,002.95
IV.	Other Collections		
	Estate and Gift	0	$ 0.00
	Income	88	17,577.91
	License	693	64,425.64
	Sales	0	0.00
	Miscellaneous	0	0.00
	Total	781	$82,003.55
FIELD SUBTOTAL		**58,265**	**$38,102,382.18**

OFFICE

	Type Tax	Number	Amount
I.	Audit Collections		
	Estate and Gift	273	$ 751,874.35
	Income	63,391	9,009,162.92
	License	4,028	1,046,684.52
	Sales	28,360	9,150,565.05
	Miscellaneous	0	0.00
	Total	96,052	$19,958,286.84
II.	Delinquent Collections		
	Estate and Gift	32	$ 208,081.71
	Income	3,350	930,212.66
	License	1,021	49,853.46
	Sales	N/A	14,831,185.54
	Miscellaneous	0	0.00
	Total	4,403	$16,019,333.37
III.	Other Collection		
	Estate & Gift - RAR's	75	$ 684,651.86
	Estate & Gift - Refunds Reduced	15	56,192.36
	Income - RAR's	3,063	2,273,947.01
	Income - Refunds Reduced	69,236	4,659,642.94
	Total	72,389	$7,674,434.17
OFFICE SUBTOTAL		172,844	$43,652,054.38
GRAND TOTAL FIELD & OFFICE		231,109	$81,754,436.56

NOTE: The above totals do not include amnesty collections.

TABLE NO. 1 - SOUTH CAROLINA TAX COMMISSION
COMPARATIVE REVENUE STATEMENT (NET)

	Fiscal Year Ending June 30, 1985	Fiscal Year Ending June 30, 1986
GENERAL FUND REVENUE COLLECTIONS		
Admissions Tax	$ 3,500,000.00	$ 3,500,000.00
Aircraft Tax	457,936.10	538,695.57
Alcoholic Liquors Tax	42,620,585.58	43,132,426.96
Bank Tax	7,632,431.99	4,170,791.97
Beer and Wine Tax	59,361,859.74	60,356,595.22
Bingo Tax	2,650,590.23	2,794,590.85
Business License Tax	29,877,535.65	29,993,035.18
Casual Excise Tax	8,804,979.76	8,971,584.94
Coin Operated Devices Tax	5,756,105.21	8,114,918.12
Commercial Nuclear Waste Tax	4,855,891.72	4,656,087.32
Corporation License Tax	25,002,395.67	24,193,434.28
Documentary Tax	16,359,744.45	16,084,771.13
Domestic Insurance Tax	2,129,380.39	1,764,368.38
Electric Power Tax	13,411,124.59	12,653,328.56
Estate Tax	22,617,426.75	20,148,425.28
Gasoline Tax - Counties	15,943,518.51	16,302,713.85
Gift Tax	1,496,355.09	2,316,371.41
Income Tax - Corporation	192,150,950.41	185,014,155.28
Income Tax - Individual	850,813,835.22	907,284,694.43
Private Car Lines Tax	1,056,556.54	1,099,390.62
Public Recreation Tax	1,275.00	1,060.00
Registration Fees - Public Service Commission	1,511,637.00	1,528,680.05
Retailers License Tax	3,776,168.93	923,052.52
Sales and Use Tax	820,533,592.17	885,591,396.05
Savings and Loan Associations Tax	(12,370.93)	(834,855.73)
Soft and Bottled Drinks Tax	14,969,762.18	18,029,160.36
Unclaimed Property Fund	2,337,042.57	1,564,994.14
TOTAL GENERAL FUND REVENUE	$2,149,616,310.52	$2,259,893,866.74
Accommodations Tax	$ 8,641,158.89	$ 12,282,305.68
Admissions Tax - Wildlife Resources	7,855.37	8,419.22
Admissions Tax - Parks, Recreation & Tourism	2,368,331.27	2,935,228.75
Education Improvement Fund	182,524,108.21	221,738,933.96
Forest Renewal Tax	264,344.22	549,860.28
Gasoline Tax - Highway Department	190,382,253.60	194,997,936.72
Gasoline Tax - Wildlife Resources	956,611.10	978,162.83
Highway Use Tax - Highway Department	3,743,151.97	3,717,737.94
Registration Fees - Highway Department	932,398.00	918,739.10
Special Fuel - Highway Department	35,979,359.91	37,197,608.46
TOTAL ALLOCATED FUNDS	$ 425,799,572.54	$ 475,324,932.94
TOTAL TAX COMMISSION COLLECTIONS	$2,575,415,883.06	$2,735,218,799.68

TABLE NO. 2 - PERCENT CHANGE FOR MAJOR TAX COLLECTIONS
FISCAL YEARS 1984-85 AND 1985-86

	FY 1984-85	FY 1985-86
Individual Income.....	$850,813,835	$907,284,694
Sales and Use.....	$820,533,592	$885,591,396
Gasoline and Motor Fuels.....	$247,004,895	$253,194,160
Corporate Income.....	$192,150,950	$185,014,155

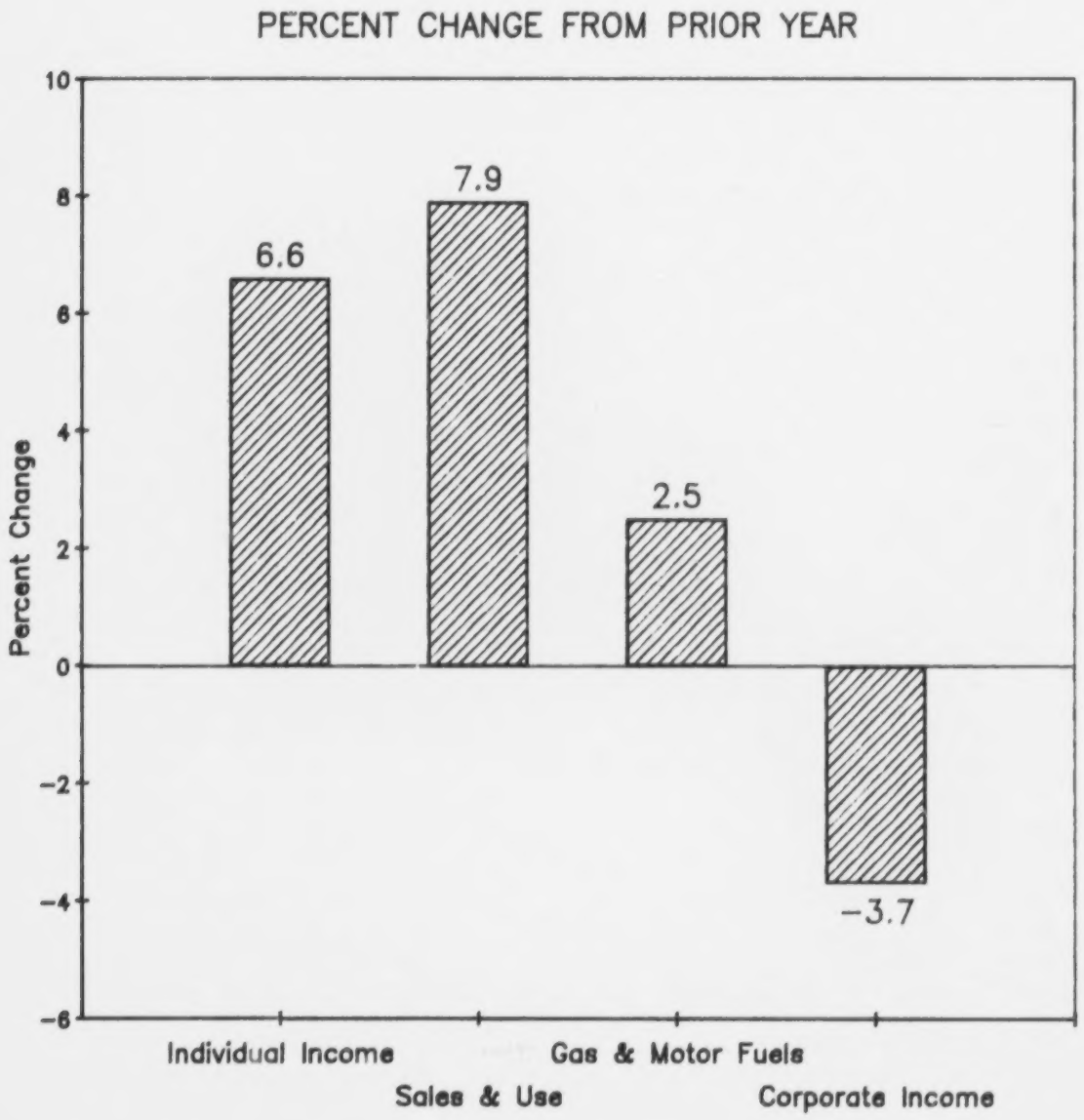


TABLE NO. 3 - TOTAL GENERAL FUND REVENUE COLLECTIONS

	FY 1981-82	FY 1982-83	FY 1983-84	FY 1984-85	FY 1985-86
Corporate Income	$ 127,676,624	$ 124,132,398	$ 154,483,469	$ 192,150,950	$ 185,014,155
Individual Income	641,770,918	718,862,771	795,480,492	850,813,835	907,284,694
Sales and Use	646,544,232	684,390,837	790,133,373	820,533,592	885,591,396
Other Revenue	219,054,898	250,548,055	263,686,979	286,117,934	282,003,622
TOTALS	$1,635,046,672	$1,777,934,061	$2,003,784,313	$2,149,616,311	$2,259,893,867

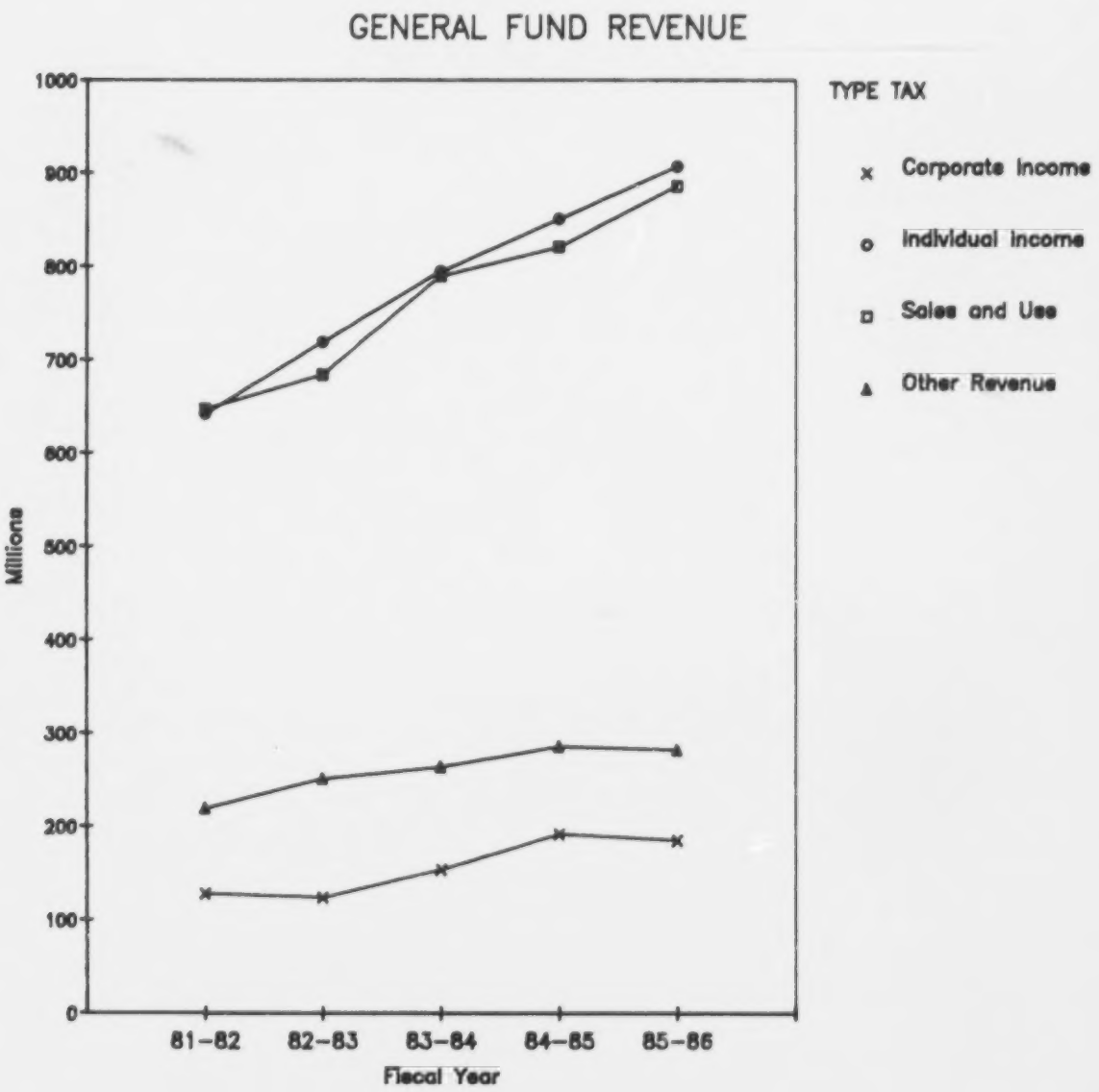


TABLE NO. 4 - EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION
FROM JULY 1, 1985 THROUGH JUNE 30, 1986

	Adjusted Appropriation July 1, 1985 Through June 30, 1986	Expenditures July 1, 1985 Through June 30, 1986	Unexpended Balance
Contractual Services	$1,538,092.00	$1,538,072.77	$19.23
Dual Employment	$1,125.50	$899.90	$225.60
Employer Contributions	$2,917,661.00	$2,829,622.47	$88,038.53
Equipment	$398,017.00	$398,003.81	$13.19
Fixed Charges	$987,089.00	$987,085.95	$3.05
Miscellaneous	$37,592.85	$1,213.53	$36,379.32
Personal Service	$15,285,532.42	$15,149,553.48	$135,978.94
Purchase of Evidence	$5,089.00	$5,088.14	$0.86
Revenue Tax Stamps	$264,989.00	$264,988.21	$0.79
Savings Bonds	$17,185.00	$16,818.75	$366.25
Supplies	$2,103,361.14	$1,950,968.66	$152,392.48
Tax Assessment Education	$62,255.76	$51,470.70	$10,785.06
Travel	$826,830.00	$826,811.46	$18.54
TOTAL	$24,444,819.67	$24,020,597.83	$424,221.84

For the fiscal year ending June 30, 1986, the collection cost of the Tax Commission amounted to $.88 per $100.

DESCRIPTION OF TAXES AND STATISTICAL TABLES

I. ACCOMMODATIONS TAX

A two percent accommodations tax is levied against the gross proceeds derived from the rental of transient accommodations effective July 1, 1984. The net amount collected for the fiscal year 1985 amounted to $8,641,158.89. For the fiscal year ending June 30, 1986, this tax produced revenue totaling $12,282,305.68.

The proceeds of the tax, less the Tax Commission's cost of administration, is remitted quarterly to the municipality or to the county in which it was collected. The purpose of this tax is to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county or municipality to attract and provide tourism.

II. ADMISSION TAX

The South Carolina Admission Tax was adopted in 1923. The current rate of tax on all taxable admissions is four percent (4%).

In the fiscal year 1985 this tax produced $3,500,000.00 for the General Fund; $7,855.37 for the Wildlife Resources Commission; and $2,368,331.27 for the Department of Parks, Recreation and Tourism. For the fiscal year 1986, collections amounted to $3,500,000.00 for the General Fund; $8,491.22 for the Wildlife Resources Commission; and $2,935,228.75 for the Department of Parks, Recreation and Tourism.

III. ALCOHOLIC LIQUORS TAX

The Alcoholic Liquors Tax was adopted in 1935. The tax is imposed upon every manufacturer, wholesaler and retail dealer doing business within South Carolina. Applicable tax rates are based on the following schedule:

The tax rate for alcoholic liquors is 17 cents for each eight ounces or fractional quantity thereof.

The tax rate on containers of two ounces or less is 25 cents per container.

Wholesalers are subject to a tax of $1.81 per standard case.

Retailers are subject to a case tax of $2.99, which is collected by wholesalers.

Every licensed wholesaler shall pay an additional tax of 56 cents on each standard case of alcoholic liquors sold.

In addition to the above taxes, a surtax of 9% is imposed.

Proportional rates are provided for metric size containers.

The net collections for the fiscal year 1985 totaled $42,620,585.58. For the fiscal year ending June 30, 1986, the net collections amounted to $43,132,426.96.

Alcoholic Liquors Tax is allocated as follows: sixty percent of the state; twenty percent among the counties on a population basis according to the latest federal census; and twenty percent among the incorporated municipalities on a population basis according to the latest federal census.

The Alcoholic Liquors Tax from the sale of containers of two ounces or less is allocated as follows: twenty-five percent of the twenty-five cents per container tax among the counties on a population basis according to the latest federal census, to be used for educational purposes relating to the use of alcoholic liquors and for the rehabilitation of alcoholics and drug addicts.

TABLE NO. 5 - ALCOHOLIC LIQUORS TAX COLLECTIONS JULY 1, 1985 - JUNE 30, 1986

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Case Tax - Retail	$38,619.06	$488,381.79	$533,895.99	$719,469.78	$434,064.33	$489,628.78
Case Tax - Wholesale	$24,123.81	$297,998.20	$325,887.79	$439,211.36	$267,863.85	$299,632.86
Case Tax - Additional	$7,493.25	$92,198.36	$100,827.09	$135,888.54	$82,874.95	$92,704.13
Excise Tax	$170,870.58	$2,122,210.71	$2,370,705.84	$2,991,144.53	$1,764,136.47	$1,916,681.68
Surtax	$23,034.70	$271,340.79	$300,831.96	$385,714.31	$229,417.48	$251,877.62
Penalty & Interest	$0.00	$1,160.00	$460.00	$260.00	$0.00	$43.00
Totals	$264,141.40	$3,273,289.85	$3,632,608.67	$4,671,688.52	$2,778,357.08	$3,050,568.07

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
Case Tax - Retail	$780,489.44	$483,928.58	$448,136.60	$568,627.19	$574,779.44	$1,049,790.62	$6,609,811.60
Case Tax - Wholesale	$477,791.81	$296,534.20	$276,976.03	$355,374.25	$362,626.62	$650,[illegible]4.53	$4,074,265.31
Case Tax - Additional	$147,825.05	$91,746.32	$85,694.16	$109,949.99	$112,193.80	$201,180.58	$1,260,576.22
Excise Tax	$2,914,135.30	$1,883,231.90	$1,820,568.39	$2,393,724.58	$2,524,694.26	$4,752,197.17	$27,624,301.41
Surtax	$388,817.90	$243,679.38	$235,740.80	$308,458.88	$321,686.52	$598,807.19	$3,559,407.53
Penalty & Interest	$410.00	$450.00	$20.00	$521.89	$640.00	$100.00	$4,064.89
Totals	$4,709,469.50	$2,999,570.38	$2,867,135.98	$3,736,656.78	$3,896,620.64	$7,252,320.09	$43,132,426.96

IV. **BANK TAX**

The South Carolina Bank Tax was enacted in 1938. A tax is imposed upon every bank engaged in business in this State which is levied at the current rate of four and one-half percent (4 1/2%) of the entire net income.

In the fiscal year 1985, there were 73 returns filed with a collection of $7,632,431.99. For the fiscal year 1986, there were 77 returns filed with a collection of $4,170,791.97.

Bank Tax is distributed as follows: Ten percent to the general fund of the state; sixty percent to the county in which the bank is located, and thirty percent to the municipality in which the bank is located. The revenue received from banks located outside of incorporated cities or towns is distributed as follows: Forty percent to the general fund of the state and sixty percent to the counties.

V. **BEER AND WINE TAX**

The Beer and Wine Tax was adopted in 1933, shortly after the repeal of the 18th Amendment. The tax is imposed upon wholesale distributors doing business within South Carolina. The tax rate on beer i $.006 per ounce. The tax rate on wine varies depending on the alcoholic content and the size of the container.

The net collections for the fiscal year 1985 totaled $59,361,859.74. For the fiscal year ending June 30, 1986, the net collections totaled $60,356,595.22.

Beer Tax is allocated as follows: One-sixth plus seventy-five percent of the remaining five-sixths to the state; seven percent of the remaining five-sixths among the counties on a population basis according to the latest federal census; and eighteen percent of the remaining five-sixths among the incorporated municipalities on a population basis according to the latest federal census.

Wine Tax is allocated as follows: Seventy-five percent to the state; seven percent among the counties on a population basis according to the latest federal census; and eighteen percent among the incorporated municipalities on a population basis according to the latest federal census.

TABLE NO. 6 - BEER AND WINE TAX COLLECTIONS
JULY 1, 1985 - JULY 30, 1986

	Beer	Wine
Excise Tax (Wholesalers Report).....	$54,654,638.14	$4,740,741.00
Certificate of Registration.....	7,900.00	23,157.54
Penalties and Interest.....	4,261.28	448.01
Special Reports.....	0.00	925,719.25
Totals.....	$54,666,799.42	$5,689,795.80

VI. **BINGO TAX**

The Bingo Tax was adopted June 16, 1982. The revenues generated by this tax are from license fees and administration charges according to the type of game conducted and prizes awarded.

Class A License - $1,000 license fee plus $3.00 per bingo player per session.

Class B License - $500 license fee plus $1.00 per bingo player per session.

Class C License - No license fee or tax.

Class D License - $100/$200 license fee depending on length of event plus 4% of gross proceeds derived from admissions charges.

Class E License - $500 license fee plus 4% of gross proceeds derived from admissions charges.

For the fiscal year ending June 30, 1985, revenue totaling $2,650,590.23 was collected. For the fiscal year ending June 30, 1986, collections amounted to $2,794,590.85.

VII. **BUSINESS LICENSE TAX**

The Business License Tax was adopted in 1923. This is an excise tax imposed upon cigarettes; other tobacco products; playing cards; and malt, malt extract, and substitutes therefor. The principal tax producing commodity is cigarettes which produces 90% of this tax. The rate of tax on cigarettes is three and one-half mills (.0035) on each cigarette. Different rates apply on various other tobacco products. The rate of tax on playing cards is eight cents on each fifty cents or fractional part thereof of the retail selling price. A license tax of three cents per pound is applied to malt, malt extracts. However, the tax on malt and malt extracts is repealed effective February 4, 1986.

In the fiscal year 1985, this tax produced net revenue of $29,877,535.65 and for the fiscal year ending June 30, 1986, it produced net revenue of $29,993,035.18.

TABLE NO. 7 - BUSINESS LICENSE TOTAL
NET COLLECTIONS FOR THE FISCAL YEAR 1985-1986

Cancellations	$ 26,846.57
Tobacco Products	2,013,361.14
Wholesale Tobacco Products	3,628.28
Meter - Cash	4,614,973.36
Stamps - Cash	23,334,225.83
Totals	$29,993,035.18

VIII. **CASUAL EXCISE TAX**

The Casual Excise Tax at the rate of 5% is imposed on the casual sale of motor vehicles, motorcycles, boats, motors, and airplanes became effective July 1, 1982.

The net revenue generated from this tax for the fiscal year ending June 30, 1985 totaled $8,804,979.76. For the fiscal year ending June 30, 1986, net collections totaled $8,971,584.94.

IX. **COIN OPERATED DEVICES TAX**

The Coin Operated Devices Tax was adopted in 1949. Every person who maintains for use or permits the use of, on any place or premises occupied by him, any coin operated device or machine and every person owning or operating any billiard or pocket billiard table for profit is subject to a tax ranging from $25.00 to $365.00, depending on the type and number of machines owned or operated. In addition, any person having ten or more machines at any one location is required to obtain a $1,000.00 location license.

For the fiscal year ending June 30, 1985, this tax produced revenue totaling $5,756,105.21. For the fiscal year ending June 30, 1986, it produced revenue totaling $8,114,918.12.

TABLE NO. 8 - COIN OPERATED DEVICES TOTAL NET COLLECTIONS FOR THE FISCAL YEAR 1985-1986

Licenses	$8,067,180.63
Penalties	47,737.49
Total	$8,114,918.12

X. **COMMERCIAL NUCLEAR WASTE TAX**

The Commercial Nuclear Waste Tax became effective July 1, 1983, by Act No. 151, Section 23. A tax of $4.00 per cubic foot on each cubic foot of low level radioactive waste disposed of in this state is imposed.

For the fiscal year ending June 30, 1985, the tax produced revenue totaling $4,855,891.72. For the fiscal year ending June 30, 1986, it produced revenue totaling $4,656,087.32.

XI. **CORPORATION LICENSE TAX**

The Corporation License Tax began in 1922. The current rate of tax is one mill (.001) per dollar of a proportion of its total paid in capital and paid in surplus.

In the fiscal year 1985, the total amount collected was $25,002,395.67. For the fiscal year 1986, collections amounted to $24,193,434.28.

XII. **DOCUMENTARY TAX**

The Documentary Tax was enacted in 1923. The tax is imposed upon written obligations to pay money, stocks, bonds, notes, mortgages, assignment of wages or other compensation or conveyances based on the following schedule by tax year:

	FY 85	FY 86	FY 87	There-after
1. Bonds, debentures or certificates of indebtedness, also capital stock originally issued (per $100)	$ .07	$ .05	$ .02	$ .00
2. Negotiable and non-negotiable notes, written obligations to pay money, assignments of salaries, etc. (per $100)	$ .03	$ .02	$ .01	$ .00
3. Leases (per $100)	$ .03	$ .02	$ .01	$ .00
4. Conveyances (per $500)	$1.00	$1.00	$1.10	$1.10

For the fiscal year ending June 30, 1985, this tax produced $16,359,744.45, and for the fiscal year ending June 30, 1986, it produced $16,084,771.13.

TABLE NO. 9 - DOCUMENTARY STAMP TAX
TOTAL NET COLLECTIONS FOR THE
FISCAL YEAR 1985-1986

Cancellations	$ 230,544.67
Meters - Cash	8,975,089.15
Stamps - Cash	6,879,137.31
Total	$16,084,771.13

XIII. **DOMESTIC INSURANCE TAX**

The tax is levied by the South Carolina Tax Commission on the total premiums from insurance contracts issued to residents of this State or paid from a point within this State. The tax is levied at the rate of two percent of the total premium income or total premiums receipts, but is limited to an amount not exceeding five percent of the net income of the company, less any addition to policy reserves, excluding annuities. In the fiscal year 1985, there were 54 returns filed with a collection of $2,129,380.39. For the fiscal year 1986, there were 54 returns filed with a collection of $1,764,368.38.

Effective in 1986, Domestic insurance companies will be required to remit an insurance premium tax at the rate of three-fourths of one percent of the total life insurance premiums collected, and one and one-fourth percent on all other types of insurance premiums collected. Domestic insurance companies will no longer be required to file returns with the South Carolina Tax Commission. Returns due in September 1986 will be filed with the South Carolina Department of Insurance.

XIV. **ELECTRIC POWER TAX**

The Electric Power Tax became effective in 1931. The rate of tax is five-tenths of one mill upon each kilowatt hour of electric power manufactured, generated or imported for sale.

In the fiscal year 1985 this tax produced revenue totaling $13,411,124.59. For the fiscal year ending June 30, 1986, revenue amounting to $12,653,328.56 was collected.

XV. **ESTATE TAX**

The South Carolina Inheritance Tax Law became effective September 23, 1922. The tax is imposed on the transfer of taxable estates of every decedent resident in South Carolina, and computed in accordance with the current rate schedule below:

If the taxable estate is:	The tax shall be:
Not over $40,000	6% of the taxable estate
Over $40,000 but not over $100,000	$2,400 plus 7% of the excess over $40,000
Over $100,000	$6,600 plus 8% of the excess over $100,000

The net amount collected for the fiscal year 1985 amounted to $22,617,426.75, and for the fiscal year ending June 30, 1986 net collections were $20,148,425.28 after refunds of $431,314.07 and probate judges' commissions of $201,958.68 were deducted.

TABLE NO. 10 - RECAPITULATION OF PROBATE JUDGES COMMISSION PAID ON ACCOUNT OF INHERITANCE AND ESTATE TAXES FOR THE FISCAL YEAR 1985-1986

Abbeville	$ 466.33
Aiken	10,050.18
Allendale	1,577.31
Anderson	10,224.54
Bamberg	1,055.53
Barnwell	324.81
Beaufort	11,300.19
Berkeley	2,238.09
Calhoun	2,243.45
Charleston	13,194.51
Cherokee	1,646.91
Chester	426.37
Chesterfield	3,298.62
Clarendon	418.18
Colleton	2,073.79
Darlington	4,391.051
Dillon	1,787.56

Dorchester	5,601.65
Edgefield	1,337.09
Fairfield	3,028.04
Florence	9,996.32
Georgetown	3,869.21
Greenville	13,269.57
Greenwood	2,553.44
Hampton	1,703.51
Horry	11,295.83
Jasper	233.26
Kershaw	4,615.23
Lancaster	2,838.72
Laurens	4,148.75
Lee	950.45
Lexington	4,914.62
McCormick	134.79
Marion	3,184.05
Marlboro	1,574.62
Newberry	2,638.87
Oconee	3,867.99
Orangeburg	6,131.71
Pickens	4,269.83
Richland	13,049.65
Saluda	1,084.42
Spartanburg	11,746.42
Sumter	4,410.24
Union	952.49
Williamsburg	2,902.50
York	8,937.99
Total	$201,958.68

XVI. **FOREST RENEWAL TAX**

The Forest Renewal Act became effective May 20, 1981. The purpose of the Forest Renewal Act is to create an assessment on primary forest products processed for South Carolina timber and to provide a source of funds to finance refurbishing of timberlands. The tax is imposed on the type and manner of products sold, with various applicable rates.

For the fiscal year ending June 30, 1985, this tax produced revenue totaling $264,344.22, and produced revenue totaling $549,860.28 for the fiscal year ending June 30, 1986.

XVII. **GIFT TAX**

The South Carolina Gift Tax Law became effective January 1, 1970. The tax is paid by an individual, resident or non-resident and imposed on the transfer of property by gift. The rate of tax is identical to that of Estate Tax.

The net amount collected for the fiscal year 1985 amounted to $1,496,355.09. For the fiscal year ending June 30, 1986, net collections were $2,316,371.41 after refunds totaling $104,359.45 were deducted.

XVIII. INCOME TAX

In the year 1927, our present Income Tax Act was enacted. The tax owed is computed at rates ranging from two percent to seven percent, and based on Federal Taxable Income plus or minus required South Carolina adjustments. The corporate income tax rate is 6% of the entire net income for domestic and foreign corporations, but foreign corporations are taxed only on the income earned or derived from within this state.

For the fiscal year 1985, there were 1,507,620 individual income tax returns filed and 42,434 corporations filed, producing a net revenue of $1,042,964,785.63. For the fiscal year 1986, 1,299,039 individuals filed returns and 49,120 corporations filed returns, producing a net revenue of $1,092,298,849.71.

Seven and one-quarter percent (7 1/4%) of the net Income Tax is allocated to the counties of the State based on a population basis according to the latest Federal census. One-quarter percent (1/4%) of the net Income tax is allocated to the municipalities of the State based on the population of all municipalities in this State.

TABLE NO. 11 - ANALYSIS OF INCOME TAX CREDITS
FOR THE 1985 TAX YEAR

Type of Credit	Number	Amount
Non-Resident Tax Credit for Taxes Paid to Another State	28,035	$13,573,111
Carryover of Unused Qualified Credits From Prior Year	256	95,148
Renewable Energy Credit	2,256	1,321,909
Water Resource Credit	63	65,237
Drip/Trickle Irrigation Systems Credit	31	29,624
Scenic River Tax Credit	5	4,315
Minority Contractor Business Credit	4	643
TOTAL CREDITS	30,650	$15,089,987

TABLE NO. 12 - ANALYSIS OF 1984 CORPORATION RETURNS
BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	520	1.225%	$1,174,042.31	0.611%
1010	Mining	29	0.068%	$317,049.07	0.165%
1500	Construction	4,578	10.789%	$19,167,057.30	9.975%
2010	Manuf. Food, Dairy & Kindred Prod.	163	0.384%	$4,705,776.78	2.449%
2086	Beverage Industries	38	0.090%	$3,837,254.48	1.997%
2220	Textiles	80	0.189%	$14,822,524.31	7.714%
2300	Apparel & Fabricated Tex. Prod.	239	0.563%	$3,462,560.13	1.802%
2400	Logging, Lumber & Wood Prod.	289	0.681%	$3,012,926.90	1.568%
2500	Furniture and Fixtures	68	0.160%	$1,212,472.50	0.631%
2600	Paper and Allied Products	29	0.068%	$641,784.17	0.334%
2700	Printing, Publishing & Allied Ind.	312	0.735%	$3,053,278.60	1.589%
2800	Agricultural & Industrial Chem.	219	0.516%	$2,603,645.38	1.355%
3200	Stone, Clay, Glass, Asphalt and Rel. Prod.	120	0.283%	$2,774,659.72	1.444%
3300	Primary & Fabricated Metal Ind.	264	0.622%	$2,276,988.76	1.185%
3500	Machinery-Manufacturing	180	0.424%	$5,812,566.25	3.025%
3998	Other Manufacturing	519	1.223%	$6,496,623.63	3.381%
4000	Trans. Communica. Elect & Water	842	1.984%	$5,159,253.02	2.685%
5000	Wholesalers	902	2.126%	$9,945,733.19	5.176%
5211	Building Materials-Retail	329	0.775%	$3,312,682.39	1.724%
5215	Hardware, Paint, & Farm Equip.	481	1.134%	$1,283,568.35	0.668%
5221	Department Stores	259	0.610%	$4,705,776.78	2.449%
5222	Special Variety Stores	205	0.483%	$1,833,120.07	0.954%
5228	Other Gen. Merch & Mail Order	410	0.966%	$1,944,567.62	1.012%
5230	Groceries and Related Products	497	1.171%	$3,124,374.45	1.626%
5240	Motor Vehicle Dealers	698	1.645%	$4,179,283.17	2.175%
5241	Boats & Airplanes	145	0.342%	$315,127.56	0.164%
5243	Gasoline Service Stations	183	0.431%	$636,019.65	0.331%
5248	Automobile Parts, Tire, Etc	667	1.572%	$1,861,942.71	0.969%
5250	Apparel & Acessories	595	1.402%	$3,210,842.38	1.671%
5260	Furn., Appliances, Supplies -- Retail	574	1.353%	$1,873,471.77	0.975%
5270	Eating & Drinking Estab.	1,384	3.262%	$8,952,312.78	4.659%
5291	Drug Stores	295	0.695%	$551,473.23	0.287%
5292	Liquor Stores	198	0.467%	$234,424.16	0.122%
5293	Jewelry Stores	169	0.398%	$580,295.87	0.302%
5298	Sporting Goods Stores	174	0.410%	$564,923.79	0.294%
5310	Coin Machines	62	0.146%	$165,249.82	0.086%
5330	Trailer and Mobile Homes	367	0.865%	$797,426.44	0.415%
5370	Fuel and Ice Dealers	381	0.898%	$1,737,044.59	0.904%
5380	Feed, Seed, & Fertilizer	86	0.203%	$105,683.02	0.055%
5399	Miscel. Retailers	847	1.996%	$3,337,662.01	1.737%
6000	Fin. Cos., Ins. Agents & Rel. Est.	6,315	14.882%	$16,313,615.69	8.490%
7000	Hotels, Motels, Etc	362	0.853%	$2,121,346.49	1.104%
7210	Laundries	211	0.497%	$564,923.79	0.294%
7800	Recreation	724	1.706%	$1,233,609.10	0.642%
7900	Rental of Tangable Pers Prop.	445	1.049%	$1,106,789.47	0.576%
8000	Professional	2,149	5.064%	$3,537,499.00	1.841%
8098	Other Services	13,831	32.594%	$31,489,697.75	16.388%
	TOTALS	42,434	100.000%	$192,150,950.41	100.000%

TABLE NO. 13 - ANALYSIS OF 1985 CORPORATION RETURNS
BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	567	1.154%	$1,531,917.21	0.828%
1010	Mining	35	0.071%	$218,316.70	0.118%
1500	Construction	5,120	10.423%	$9,117,497.57	4.928%
2010	Manuf. Food, Dairy & Kindred Prod	188	0.383%	$4,310,829.82	2.330%
2086	Beverage Industries	36	0.073%	$3,113,788.23	1.683%
2220	Textiles	97	0.197%	$6,999,085.49	3.783%
2300	Apparel & Fabricated Tex. Prod	264	0.537%	$2,569,846.62	1.389%
2400	Logging, Lumber & Wood Prod	295	0.601%	$2,255,322.55	1.219%
2500	Furniture and Fixtures	83	0.169%	$845,514.69	0.457%
2600	Paper and Allied Products	40	0.081%	$3,115,638.37	1.684%
2700	Printing, Publishing & Allied Ind	344	0.700%	$6,183,173.07	3.342%
2800	Agricultural & Industrial Chem	271	0.552%	$5,330,257.81	2.881%
3200	Stone, Clay, Glass, Asphalt and Rel. Prod	130	0.265%	$2,721,558.22	1.471%
3300	Primary & Fabricated Metal Ind	295	0.601%	$2,488,440.39	1.345%
3500	Machinery-Manufacturing	190	0.387%	$2,236,821.14	1.209%
3998	Other Manufacturing	610	1.242%	$6,619,806.48	3.578%
4000	Trans. Communica. Elect & Water	1,020	2.077%	$16,096,231.51	8.700%
5000	Wholesalers	937	1.908%	$8,240,530.48	4.454%
5211	Building Materials-Retail	351	0.715%	$2,386,682.60	1.290%
5215	Hardware, Paint, & Farm Equip	513	1.044%	$889,918.09	0.481%
5221	Department Stores	262	0.533%	$3,226,646.87	1.744%
5222	Special Variety Stores	245	0.499%	$1,382,055.74	0.747%
5228	Other Gen. Merch & Mail Order	478	0.973%	$1,774,285.75	0.959%
5230	Groceries and Related Products	595	1.211%	$3,868,645.99	2.091%
5240	Motor Vehicle Dealers	773	1.574%	$2,283,074.68	1.234%
5241	Boats & Airplanes	196	0.399%	$122,109.34	0.066%
5243	Gasoline Service Stations	190	0.387%	$386,679.58	0.209%
5248	Automobile Parts, Tire, Etc	723	1.472%	$1,892,694.81	1.023%
5250	Apparel & Acessories	657	1.338%	$1,550,418.62	0.838%
5260	Furn., Appliances, Supplies -- Retail	660	1.344%	$1,193,341.30	0.645%
5270	Eating & Drinking Estab	1,547	3.149%	$2,429,235.86	1.313%
5291	Drug Stores	301	0.613%	$444,033.97	0.240%
5292	Liquor Stores	205	0.417%	$166,512.74	0.090%
5293	Jewelry Stores	176	0.358%	$390,379.87	0.211%
5298	Sporting Goods Stores	186	0.379%	$279,371.37	0.151%
5310	Coin Machines	65	0.132%	$222,016.99	0.120%
5330	Trailer and Mobile Homes	415	0.845%	$753,007.61	0.407%
5370	Fuel and Ice Dealers	398	0.810%	$1,426,459.14	0.771%
5380	Feed, Seed, & Fertilizer	91	0.185%	$136,910.47	0.074%
5399	Miscel. Retailers	962	1.958%	$2,525,443.22	1.365%
6000	Fin. Cos., Ins. Agents & Rel. Est	7,379	15.022%	$20,194,295.05	10.915%
7000	Hotels, Motels, Etc	382	0.778%	$2,070,308.40	1.119%
7210	Laundries	243	0.495%	$349,676.75	0.189%
7800	Recreation	743	1.513%	$1,037,929.41	0.561%
7900	Rental of Tangable Pers Prop	476	0.969%	$1,605,922.87	0.868%
8000	Professional	2,290	4.662%	$4,292,328.40	2.320%
8098	Other Services	17,096	34.805%	$41,739,193.43	22.560%
	TOTALS	49,120	100.000%	$185,014,155.28	100.000%

TABLE NO. 14 - ANALYSIS OF 1984 CORPORATION INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			24,771	58.375%	$0.00	0.000%
Under		$19.99	1,027	2.420%	$19,215.10	0.010%
$20.00	-	$49.99	892	2.102%	$69,174.34	0.036%
$50.00	-	$99.99	998	2.352%	$165,249.82	0.086%
$100.00	-	$199.99	1,448	3.412%	$480,377.38	0.250%
$200.00	-	$299.99	1,134	2.672%	$630,255.12	0.328%
$300.00	-	$399.99	888	2.093%	$695,586.44	0.362%
$400.00	-	$499.99	777	1.831%	$782,054.37	0.407%
$500.00	-	$599.99	672	1.584%	$828,170.60	0.431%
$600.00	-	$699.99	563	1.327%	$822,406.07	0.428%
$700.00	-	$799.99	519	1.223%	$872,365.31	0.454%
$800.00	-	$899.99	479	1.129%	$914,638.52	0.476%
$900.00	-	$999.99	389	0.917%	$828,170.60	0.431%
$1,000.00	-	$1,499.99	1,654	3.898%	$4,575,114.13	2.381%
$1,500.00	-	$1,999.99	1,103	2.599%	$4,300,338.27	2.238%
$2,000.00	-	$2,499.99	778	1.833%	$3,927,565.43	2.044%
$2,500.00	-	$2,999.99	644	1.518%	$3,964,074.11	2.063%
$3,000.00	-	$3,499.99	487	1.148%	$3,543,263.53	1.844%
$3,500.00	-	$3,999.99	388	0.914%	$3,264,644.65	1.699%
$4,000.00	-	$4,499.99	301	0.709%	$2,863,049.16	1.490%
$4,500.00	-	$4,999.99	267	0.629%	$2,849,598.59	1.483%
$5,000.00	-	$9,999.99	1,141	2.689%	$17,535,695.73	9.126%
$10,000.00	-	$14,999.99	364	0.858%	$10,032,201.12	5.221%
$15,000.00	-	$19,999.99	182	0.429%	$7,032,724.79	3.660%
$20,000.00	-	$29,999.99	194	0.457%	$10,464,540.76	5.446%
$30,000.00	-	$39,999.99	87	0.205%	$6,723,361.75	3.499%
$40,000.00	-	$49,999.99	57	0.134%	$5,699,197.19	2.966%
$50,000.00	-	UP	230	0.542%	$98,267,917.55	51.141%
TOTALS			42,434	100.000%	$192,150,950.41	100.000%

TABLE NO. 15 - ANALYSIS OF 1985 CORPORATION INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			30,880	62.866%	$0.00	0.000%
Under		$19.99	1,003	2.042%	$12,950.99	0.007%
$20.00	-	$49.99	885	1.802%	$44,403.40	0.024%
$50.00	-	$99.99	1,069	2.176%	$118,409.06	0.064%
$100.00	-	$199.99	1,444	2.940%	$310,823.78	0.168%
$200.00	-	$299.99	1,084	2.207%	$395,930.29	0.214%
$300.00	-	$399.99	933	1.899%	$481,036.80	0.260%
$400.00	-	$499.99	774	1.576%	$510,639.07	0.276%
$500.00	-	$599.99	675	1.374%	$547,641.90	0.296%
$600.00	-	$699.99	588	1.197%	$562,443.03	0.304%
$700.00	-	$799.99	552	1.124%	$610,546.71	0.330%
$800.00	-	$899.99	481	0.979%	$603,146.15	0.326%
$900.00	-	$999.99	413	0.841%	$579,094.31	0.313%
$1,000.00	-	$1,499.99	1,702	3.465%	$3,091,586.53	1.671%
$1,500.00	-	$1,999.99	1,126	2.292%	$2,901,021.95	1.568%
$2,000.00	-	$2,499.99	803	1.635%	$2,649,402.70	1.432%
$2,500.00	-	$2,999.99	642	1.307%	$2,592,048.32	1.401%
$3,000.00	-	$3,499.99	522	1.063%	$2,497,691.10	1.350%
$3,500.00	-	$3,999.99	388	0.790%	$2,146,164.20	1.160%
$4,000.00	-	$4,499.99	319	0.649%	$1,994,452.59	1.078%
$4,500.00	-	$4,999.99	271	0.552%	$1,892,694.81	1.023%
$5,000.00	-	$9,999.99	1,233	2.510%	$12,532,858.88	6.774%
$10,000.00	-	$14,999.99	377	0.768%	$6,838,123.18	3.696%
$15,000.00	-	$19,999.99	225	0.458%	$5,772,441.64	3.120%
$20,000.00	-	$29,999.99	196	0.399%	$7,082,341.86	3.828%
$30,000.00	-	$39,999.99	116	0.236%	$5,853,847.87	3.164%
$40,000.00	-	$49,999.99	61	0.124%	$4,007,406.60	2.166%
$50,000.00	-	UP	358	0.729%	$118,385,007.54	63.987%
TOTALS			49,120	100.000%	$185,014,155.28	100.000%

TABLE NO. 16 - ANALYSIS OF 1984 INDIVIDUAL INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			103,596	6.871%	$0.00	0.000%
Under		$10.00	45,562	3.022%	$232,782.47	0.032%
$10.00	-	$20.00	53,485	3.548%	$783,656.46	0.106%
$20.00	-	$30.00	49,532	3.285%	$1,227,936.43	0.167%
$30.00	-	$40.00	47,195	3.130%	$1,640,742.50	0.223%
$40.00	-	$50.00	32,715	2.170%	$1,455,898.37	0.198%
$50.00	-	$60.00	28,090	1.863%	$1,535,656.01	0.209%
$60.00	-	$80.00	57,472	3.812%	$4,003,554.66	0.544%
$80.00	-	$100.00	56,590	3.754%	$5,079,969.71	0.690%
$100.00	-	$180.00	164,883	10.937%	$23,063,469.77	3.134%
$180.00	-	$280.00	162,105	10.752%	$37,151,817.22	5.048%
$280.00	-	$400.00	146,955	9.747%	$49,807,501.38	6.767%
$400.00	-	$540.00	122,275	8.110%	$57,100,380.39	7.758%
$540.00	-	$680.00	94,082	6.240%	$57,089,950.25	7.757%
$680.00	-	$820.00	73,650	4.885%	$55,008,040.19	7.474%
$820.00	-	$1,000.00	70,693	4.689%	$63,953,912.66	8.690%
$1,000.00	-	$2,000.00	155,669	10.325%	$210,620,406.43	28.617%
$2,000.00	-	$3,000.00	26,417	1.752%	$62,829,838.66	8.537%
$3,000.00	-	$5,000.00	10,474	0.695%	$39,086,153.27	5.311%
OVER	-	$5,000.00	6,180	0.410%	$64,315,469.88	8.739%
TOTALS			1,507,620	100.000%	$735,987,136.71	* 100.000%

* NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interst and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 17 - ANALYSIS OF 1985 INDIVIDUAL INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			251,202	19.338%	$0.00	0.000%
Under		$10.00	33,393	2.571%	$167,098.00	0.020%
$10.00	-	$20.00	35,232	2.712%	$507,827.00	0.061%
$20.00	-	$30.00	32,141	2.474%	$785,559.00	0.094%
$30.00	-	$40.00	30,515	2.349%	$1,051,887.00	0.126%
$40.00	-	$50.00	21,641	1.666%	$950,988.00	0.114%
$50.00	-	$60.00	18,600	1.432%	$1,011,936.00	0.122%
$60.00	-	$80.00	36,420	2.804%	$2,524,502.00	0.303%
$80.00	-	$100.00	35,187	2.709%	$3,151,576.00	0.379%
$100.00	-	$180.00	98,526	7.585%	$13,767,652.00	1.655%
$180.00	-	$280.00	89,839	6.916%	$20,539,679.00	2.469%
$280.00	-	$400.00	78,817	6.067%	$26,638,654.00	3.202%
$400.00	-	$540.00	69,491	5.349%	$32,384,398.00	3.893%
$540.00	-	$680.00	59,204	4.558%	$35,953,393.00	4.322%
$680.00	-	$820.00	52,771	4.062%	$39,428,296.00	4.739%
$820.00	-	$1,000.00	60,681	4.671%	$55,075,473.00	6.620%
$1,000.00	-	$2,000.00	206,720	15.913%	$293,127,314.00	35.234%
$2,000.00	-	$3,000.00	60,369	4.647%	$143,844,035.00	17.290%
$3,000.00	-	$5,000.00	19,931	1.534%	$73,059,841.00	8.782%
OVER	-	$5,000.00	8,359	0.643%	$87,970,210.00	10.574%
TOTALS			1,299,039	100.000%	$831,940,318.00 *	100.000%

* NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interst and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 18 - 1985 FEDERAL ADJUSTED GROSS INCOME
(TAXABLE AND NONTAXABLE LONG FORM RETURNS)

Federal Adjusted Gross Income Class	Total Number of Returns Filed	Federal Adjusted Gross Income (000's)	Total Exemptions Claimed (000's)	Total Deductions Claimed (000's)	Total State Taxable Income (000's)	State Income Tax Liability
No Gross	27,464	$0	$69,169	$0	$0	$0
Under $1,000	4,020	$2,276	$7,451	$12	$697	$27,410
Under 2,000	8,523	$12,824	$13,309	$292	$6,606	$51,125
Under 3,000	9,428	$23,619	$16,265	$1,138	$7,859	$98,012
Under 4,000	10,500	$36,817	$19,450	$2,682	$12,085	$135,024
Under 5,000	11,891	$53,655	$23,935	$5,916	$18,694	$172,763
Under 6,000	13,321	$73,273	$28,650	$9,513	$26,584	$250,354
Under 7,000	13,970	$90,837	$31,783	$12,966	$37,973	$400,321
Under 8,000	14,853	$111,474	$34,879	$17,004	$52,054	$598,809
Under 9,000	15,675	$133,232	$37,829	$21,150	$69,110	$907,867
Under 10,000	15,868	$150,781	$39,187	$23,341	$84,801	$1,260,210
Under 11,000	16,430	$172,555	$40,417	$26,345	$103,749	$1,750,959
Under 12,000	16,981	$195,394	$42,289	$29,072	$122,670	$2,319,041
Under 13,000	17,352	$216,973	$43,377	$31,074	$141,850	$3,005,143
Under 14,000	17,818	$240,547	$45,099	$33,816	$161,036	$3,730,166
Under 15,000	18,098	$262,402	$46,306	$35,435	$180,501	$4,587,483
Under 20,000	90,045	$1,739,683	$242,713	$414,392	$1,081,150	$34,135,172
Under 25,000	79,673	$1,791,770	$231,638	$192,410	$1,372,531	$54,099,438
Under 50,000	255,330	$8,922,994	$831,684	$1,061,420	$7,050,313	$354,764,611
Under 100,000	51,607	$3,226,438	$178,100	$497,883	$2,566,605	$151,374,833
Under 150,000	4,459	$531,296	$15,990	$87,714	$434,929	$28,007,455
Under 200,000	1,363	$233,324	$4,875	$36,211	$197,054	$13,048,902
Under 500,000	1,334	$373,145	$4,778	$59,031	$320,493	$21,708,238
Over 500,000	240	$346,370	$872	$105,099	$244,619	$15,993,861
TOTALS	716,243	$18,941,679	$2,049,965	$2,703,916	$14,293,963	$692,427,197

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 19 - 1985 FEDERAL ADJUSTED GROSS INCOME
(TAXABLE AND NONTAXABLE SHORT FORM RETURNS)

Federal Adjusted Gross Income Class	Total Number of Returns Filed	Federal Adjusted Gross Income (000's)	Total Exemptions Claimed (000's)	Total Deductions Claimed (000's)	Total State Taxable Income (000's)	State Income Tax Liability
No Gross	5,892	$0	$9,313	$0	$0	$0
Under $1,000	26,347	$15,960	$32,486	$192	$455	$6,688
Under 2,000	39,846	$59,716	$52,053	$1,244	$1,869	$34,050
Under 3,000	36,269	$90,321	$51,098	$1,662	$2,778	$30,898
Under 4,000	32,690	$114,050	$50,258	$1,957	$34,921	$100,894
Under 5,000	30,202	$135,618	$51,391	$2,159	$69,820	$428,255
Under 6,000	29,120	$160,013	$53,009	$2,354	$87,775	$777,182
Under 7,000	28,383	$184,449	$55,762	$2,634	$114,089	$1,235,207
Under 8,000	27,800	$208,262	$56,871	$2,720	$141,758	$1,787,752
Under 9,000	27,417	$233,414	$56,223	$2,872	$171,526	$2,606,087
Under 10,000	26,616	$252,515	$55,239	$3,027	$193,590	$3,386,827
Under 11,000	24,011	$251,895	$51,963	$2,964	$197,149	$3,912,842
Under 12,000	21,721	$249,616	$47,540	$2,750	$199,843	$4,461,622
Under 13,000	19,807	$247,489	$44,385	$2,758	$200,797	$4,963,465
Under 14,000	17,509	$236,125	$40,329	$2,347	$193,949	$5,222,041
Under 15,000	15,353	$222,439	$35,867	$2,061	$184,899	$5,422,371
Under 20,000	46,707	$918,359	$118,391	$125,585	$675,500	$23,463,395
Under 25,000	21,187	$470,316	$62,144	$3,649	$405,031	$17,095,918
Under 50,000	14,341	$424,013	$45,565	$3,437	$375,326	$18,502,369
Under 100,000	34	$2,231	$90	$1,330	$811	$41,653
Under 150,000	15	$1,714	$48	$1,520	$145	$3,616
Under 200,000	2	$361	$7	$325	$29	$938
Under 500,000	5	$1,410	$13	$1,344	$51	$1,770
Over 500,000	5	$3,625	$8	$3,588	$27	$315
TOTALS	491,309	$4,483,911	$970,053	$174,479	$3,252,138	$93,486,155

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 20 - 1985 FEDERAL ADJUSTED GROSS INCOME
(TAXABLE AND NONTAXABLE LONG AND SHORT FORM RETURNS)

Federal Adjusted Gross Income Class	Total Number of Returns Filed	Federal Adjusted Gross Income (000's)	Total Exemptions Claimed (000's)	Total Deductions Claimed (000's)	Total State Taxable Income (000's)	State Income Tax Liability
No Gross	33,356	$0	$78,482	$0	$0	$0
Under $1,000	30,367	$18,236	$39,937	$204	$1,152	$34,098
Under 2,000	48,369	$72,540	$65,362	$1,536	$8,475	$85,175
Under 3,000	45,697	$113,940	$67,363	$2,800	$10,637	$128,910
Under 4,000	43,190	$150,867	$69,708	$4,639	$47,006	$235,918
Under 5,000	42,093	$189,273	$75,326	$8,075	$88,514	$601,018
Under 6,000	42,441	$233,286	$81,659	$11,867	$114,359	$1,027,536
Under 7,000	42,353	$275,286	$87,545	$15,600	$152,062	$1,635,528
Under 8,000	42,653	$319,736	$91,750	$19,724	$193,812	$2,386,561
Under 9,000	43,122	$366,646	$94,052	$24,022	$240,636	$3,513,954
Under 10,000	42,484	$403,296	$94,426	$26,368	$278,391	$4,647,037
Under 11,000	40,441	$424,450	$92,380	$29,309	$300,898	$5,663,801
Under 12,000	38,702	$445,010	$89,829	$31,822	$322,513	$6,780,663
Under 13,000	37,159	$464,462	$87,762	$33,832	$342,647	$7,968,608
Under 14,000	35,327	$476,672	$85,428	$36,163	$354,985	$8,952,207
Under 15,000	33,451	$484,841	$82,173	$37,496	$365,400	$10,009,854
Under 20,000	136,752	$2,658,042	$361,104	$539,977	$1,756,650	$57,598,567
Under 25,000	100,860	$2,262,086	$293,782	$196,059	$1,777,562	$71,195,356
Under 50,000	269,671	$9,347,007	$877,169	$1,064,857	$7,425,639	$373,266,980
Under 100,000	51,641	$3,228,669	$178,190	$499,213	$2,567,416	$151,416,486
Under 150,000	4,474	$533,010	$16,038	$89,234	$435,074	$28,011,071
Under 200,000	1,365	$233,685	$4,882	$36,536	$197,083	$13,049,840
Under 500,000	1,339	$374,555	$4,791	$60,375	$320,544	$21,710,008
Over 500,000	245	$349,995	$880	$108,687	$244,646	$15,994,176
TOTALS	1,207,552	$23,425,590	$3,020,018	$2,878,395	$17,546,101	$785,913,352

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 21 - 1985 FEDERAL ADJUSTED GROSS INCOME
(TAXABLE AND NONTAXABLE NON-RESIDENT FORM RETURNS)

Federal Adjusted Gross Income Class	Total Number of Returns Filed	Federal Adjusted Gross Income (000's)	Net Adjustments Claimed	Total State Taxable Income (000's)	State Income Tax Liability
No Gross.....	2,379	$0	$5,954	$0	$0
Under $1,000.....	686	$409	$970	$152	$5,331
Under 2,000.....	1,389	$2,113	$2,354	$273	$6,096
Under 3,000.....	1,762	$4,423	$4,338	$381	$8,468
Under 4,000.....	1,888	$6,605	$6,303	$713	$21,167
Under 5,000.....	1,833	$8,231	$7,218	$1,238	$31,115
Under 6,000.....	1,865	$10,265	$8,555	$1,997	$53,096
Under 7,000.....	1,838	$11,921	$9,606	$2,405	$55,946
Under 8,000.....	1,818	$13,613	$10,692	$3,032	$73,671
Under 9,000.....	1,984	$16,858	$12,911	$4,027	$100,720
Under 10,000.....	1,949	$18,529	$14,204	$4,403	$115,387
Under 11,000.....	1,987	$20,871	$15,851	$5,074	$137,487
Under 12,000.....	2,093	$24,068	$18,094	$6,025	$170,568
Under 13,000.....	1,978	$24,750	$18,496	$6,311	$188,530
Under 14,000.....	2,168	$29,264	$21,592	$7,732	$240,932
Under 15,000.....	2,209	$32,008	$23,484	$8,555	$275,765
Under 20,000.....	18,122	$969,808	$917,662	$52,289	$1,859,066
Under 25,000.....	9,796	$219,806	$156,851	$63,018	$2,484,698
Under 50,000.....	26,487	$919,592	$618,207	$304,313	$15,021,501
Under 100,000.....	5,867	$371,780	$261,375	$110,673	$6,260,974
Under 150,000.....	635	$75,580	$60,378	$15,252	$926,390
Under 200,000.....	250	$42,942	$35,189	$7,752	$485,987
Under 500,000.....	344	$101,830	$89,204	$12,641	$807,970
Over 500,000.....	160	$239,992	$226,210	$13,782	$930,187
TOTALS.....	91,487	$3,165,258	$2,545,698	$632,038	$30,261,052

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 22 - 1985 STATE TAXABLE INCOME
(TAXABLE LONG FORM RETURNS)

State Taxable Income Class	Total Number of Returns Filed	Federal Adjusted Gross Income (000's)	Total Exemptions Claimed (000's)	Total Deductions Claimed (000's)	Total State Taxable Income (000's)	State Income Tax Liability
No Gross	80,717	$0	$219,085	$380,619	$0	$0
Under $1,000	0	$0	$0	$0	$0	$0
Under 2,000	74	$405	$134	$146	$140	$259
Under 3,000	7,515	$33,803	$10,131	$9,038	$20,159	$51,834
Under 4,000	15,079	$102,317	$30,132	$26,601	$53,866	$261,234
Under 5,000	19,425	$171,987	$47,771	$45,344	$87,353	$603,956
Under 6,000	18,684	$184,218	$47,264	$42,192	$102,687	$1,015,981
Under 7,000	18,698	$204,799	$48,050	$43,327	$121,401	$1,549,243
Under 8,000	18,911	$228,373	$49,074	$45,783	$141,876	$2,207,162
Under 9,000	19,276	$250,706	$50,290	$45,710	$163,878	$3,011,043
Under 10,000	19,523	$271,807	$50,650	$45,275	$185,515	$3,896,648
Under 11,000	19,873	$296,585	$51,719	$46,965	$208,608	$4,939,397
Under 12,000	20,077	$320,902	$52,915	$48,088	$230,880	$6,041,225
Under 13,000	19,581	$331,893	$51,370	$47,052	$244,753	$7,065,316
Under 14,000	19,639	$373,005	$52,651	$66,662	$265,104	$8,280,967
Under 15,000	19,538	$373,629	$53,093	$48,806	$283,235	$9,527,179
Under 20,000	93,341	$2,097,752	$266,191	$260,098	$1,631,821	$64,586,509
Under 25,000	86,064	$2,447,082	$261,778	$304,786	$1,932,373	$88,873,643
Under 50,000	191,213	$7,714,963	$610,564	$849,299	$6,406,988	$344,025,739
Under 100,000	24,039	$1,784,773	$79,935	$225,525	$1,523,690	$93,484,192
Under 150,000	2,841	$383,178	$9,913	$47,328	$339,738	$22,225,562
Under 200,000	964	$180,130	$3,326	$19,872	$165,745	$11,076,233
Under 500,000	988	$301,851	$3,356	$32,611	$282,061	$19,205,649
Over 500,000	183	$246,128	$583	$22,798	$232,450	$15,172,298
TOTALS	716,243	$18,300,286	$2,049,975	$2,703,925	$14,624,321	$707,101,269

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 23 - 1985 STATE TAXABLE INCOME
(TAXABLE SHORT FORM RETURNS)

State Taxable Income Class	Total Number of Returns Filed	Federal Adjusted Gross Income (000's)	Total Exemptions Claimed (000's)	Total Deductions Claimed (000's)	Total State Taxable Income (000's)	State Income Tax Liability
No Gross.....	154,796	$0	$288,069	$131,380	$0	$0
Under $1,000.....	0	$0	$0	$0	$0	$0
Under 2,000.....	147	$485	$229	$12	$279	$525
Under 3,000.....	15,337	$58,406	$17,686	$1,604	$41,119	$103,775
Under 4,000.....	27,209	$137,924	$43,377	$2,082	$96,392	$513,301
Under 5,000.....	31,431	$201,885	$62,674	$2,621	$141,252	$1,079,176
Under 6,000.....	28,949	$218,650	$58,386	$4,900	$159,006	$1,718,056
Under 7,000.....	27,421	$234,848	$56,100	$4,056	$178,069	$2,441,006
Under 8,000.....	26,936	$255,198	$53,725	$2,965	$201,970	$3,387,850
Under 9,000.....	25,258	$264,567	$50,690	$3,273	$214,476	$4,202,834
Under 10,000.....	22,240	$256,155	$45,196	$3,223	$211,117	$4,693,663
Under 11,000.....	19,993	$249,472	$40,707	$2,560	$209,746	$5,221,597
Under 12,000.....	17,748	$239,001	$36,158	$1,954	$203,963	$5,614,712
Under 13,000.....	15,173	$219,841	$31,259	$1,912	$189,451	$5,689,896
Under 14,000.....	13,122	$203,371	$27,113	$1,542	$176,976	$5,766,731
Under 15,000.....	10,822	$179,755	$23,143	$1,749	$156,799	$5,462,056
Under 20,000.....	33,195	$644,844	$77,938	$4,674	$569,381	$22,698,973
Under 25,000.....	13,810	$341,445	$36,289	$2,425	$305,658	$14,087,139
Under 50,000.....	7,722	$245,876	$21,321	$1,556	$225,342	$11,618,797
TOTALS.....	491,309	$3,951,723	$970,060	$174,488	$3,280,996	$94,300,087

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 24 - 1985 STATE TAXABLE INCOME
(TAXABLE LONG AND SHORT FORM RETURNS)

State Taxable Income Class	Total Number of Returns Filed	Federal Adjusted Gross Income (000's)	Total Exemptions Claimed (000's)	Total Deductions Claimed (000's)	Total State Taxable Income (000's)	State Income Tax Liability
No Gross	235,513	$0	$507,154	$511,999	$0	$0
Under $1,000	0	$0	$0	$0	$0	$0
Under 2,000	221	$890	$363	$158	$419	$784
Under 3,000	22,852	$92,209	$27,817	$10,642	$61,278	$155,609
Under 4,000	42,288	$240,241	$73,509	$28,683	$150,258	$774,535
Under 5,000	50,856	$373,872	$110,445	$47,965	$228,605	$1,683,132
Under 6,000	47,633	$402,868	$105,650	$47,092	$261,693	$2,734,037
Under 7,000	46,119	$439,647	$104,150	$47,383	$299,470	$3,990,249
Under 8,000	45,847	$483,571	$102,799	$48,748	$343,846	$5,595,012
Under 9,000	44,534	$515,273	$100,980	$48,983	$378,354	$7,213,877
Under 10,000	41,763	$527,962	$95,846	$48,498	$396,632	$8,590,311
Under 11,000	39,866	$546,057	$92,426	$49,525	$418,354	$10,160,994
Under 12,000	37,825	$559,903	$89,073	$50,042	$434,843	$11,655,937
Under 13,000	34,754	$551,734	$82,629	$48,964	$434,204	$12,755,212
Under 14,000	32,761	$576,376	$79,764	$68,204	$442,080	$14,047,698
Under 15,000	30,360	$553,384	$76,236	$50,555	$440,034	$14,989,235
Under 20,000	126,536	$2,742,596	$344,129	$264,772	$2,201,202	$87,285,482
Under 25,000	99,874	$2,788,527	$298,067	$307,211	$2,238,031	$102,960,782
Under 50,000	198,935	$7,960,839	$631,885	$850,855	$6,632,330	$355,644,536
Under 100,000	24,039	$1,784,773	$79,935	$225,525	$1,523,690	$93,484,192
Under 150,000	2,841	$383,178	$9,913	$47,328	$339,738	$22,225,562
Under 200,000	964	$180,130	$3,326	$19,872	$165,745	$11,076,233
Under 500,000	988	$301,851	$3,356	$32,611	$282,061	$19,205,649
Over 500,000	183	$246,128	$583	$22,798	$232,450	$15,172,298
TOTALS	1,207,552	$22,252,009	$3,020,035	$2,878,413	$17,905,317	$801,401,356

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 25 - 1985 STATE TAXABLE INCOME
(TAXABLE NON-RESIDENT FORM RETURNS)

State Taxable Income Class	Total Number of Returns Filed	Federal Adjusted Gross Income (000's)	Net Adjustments Claimed	Total State Taxable Income (000's)	State Income Tax Liability
No Gross	15,689	$0	$819,687	$0	$0
Under $1,000	13,001	$258,247	$252,902	$6,351	$134,205
Under 2,000	9,148	$211,421	$198,585	$13,490	$274,450
Under 3,000	6,744	$158,712	$142,495	$16,744	$360,792
Under 4,000	5,406	$134,171	$115,839	$18,846	$452,021
Under 5,000	4,457	$116,961	$97,377	$20,010	$528,678
Under 6,000	3,884	$99,811	$78,887	$21,342	$616,862
Under 7,000	3,457	$99,244	$77,225	$22,408	$702,178
Under 8,000	3,067	$86,700	$64,093	$22,997	$778,854
Under 9,000	2,693	$78,826	$56,326	$22,841	$828,002
Under 10,000	2,382	$76,032	$53,644	$22,625	$877,620
Under 11,000	2,015	$63,366	$42,519	$21,140	$869,528
Under 12,000	1,876	$65,413	$44,088	$21,538	$939,406
Under 13,000	1,702	$55,839	$34,892	$21,272	$973,461
Under 14,000	1,433	$50,284	$31,278	$19,330	$918,938
Under 15,000	1,412	$46,659	$26,383	$20,451	$1,003,890
Under 20,000	5,073	$204,907	$118,295	$87,771	$4,606,978
Under 25,000	3,392	$156,082	$81,162	$75,747	$4,274,689
Under 50,000	4,163	$248,214	$118,509	$131,230	$7,924,850
Under 100,000	365	$59,717	$36,765	$23,109	$1,507,055
Under 150,000	69	$33,732	$25,925	$8,328	$562,055
Under 200,000	28	$18,070	$13,588	$4,665	$318,081
Under 500,000	24	$16,104	$9,290	$7,227	$498,623
Over 500,000	7	$11,687	$5,962	$8,426	$587,746
TOTALS	91,487	$2,350,199	$2,545,716	$637,888	$30,538,962

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

XIX. MOTOR FUEL TAXES

A. Gasoline Tax

The Gasoline Tax was made effective in March 1922. The current rate of tax is thirteen cents on every gallon of gasoline.

In the fiscal year 1985 this tax produced $15,943,518.51 for the general fund; $190,382,253.60 for the Department of Highways and Public Transportation; and $956,611.10 for the Wildlife and Marine Resources Department. For the fiscal year 1986 net collections amounted to $16,302,713.85 for the general fund; $194,997,936.72 for the Department of Highways and Public Transportation; and $978,162.83 for the Wildlife and Marine Resources Department.

The Gasoline Tax of thirteen cents per gallon is distributed as follows: 9.34 cents on each gallon to the Department of Highways and Public Transportation; 2.66 cents per gallon is applied to retired bonds authorized by paragraph (e) of Section 7, Part II, Act No. 834 of 1970; and 1 cent per gallon to the counties in the proportion that the total of the sums received from motor vehicle license fees collected from motor vehicles registered in the several counties bear to the total of the sums received from all motor vehicle license fees collected in the State. Adjustments are made to insure equitable distribution.

TABLE NO. 26 - NET GASOLINE TAX COLLECTIONS
FOR THE FISCAL YEAR 1985-1986

July	$ 17,696,183.00
August	18,682,122.03
September	18,968,271.42
October	16,797,556.52
November	17,869,636.75
December	16,000,229.09
January	18,037,113.00
February	16,712,559.47
March	15,640,298.92
April	17,759,016.42
May	19,228,929.17
June	18,886,897.61
Total	$212,278,813.40

TABLE NO. 27 - GASOLINE TAX REFUNDS DURING FISCAL YEAR 1985-1986 ON GASOLINE PURCHASED AND USED SOLELY FOR AGRICULTURAL PURPOSES

COUNTY	NUMBER OF CLAIMS	AMOUNT
Abbeville	16	$ 971.90
Aiken	28	3,185.13
Allendale	20	3,032.23
Anderson	82	7,764.91
Bamberg	19	3,679.77
Barnwell	26	3,824.07
Beaufort	6	2,640.73
Berkeley	8	572.30
Calhoun	41	7,841.50
Charleston	4	653.55
Cherokee	16	2,725.06
Chester	18	3,501.30
Chesterfield	35	5,104.54
Clarendon	41	7,464.90
Colleton	11	3,015.64
Darlington	26	3,044.67
Dillon	44	11,681.78
Dorchester	5	1,191.66
Edgefield	58	12,461.62
Fairfield	8	454.41
Florence	24	4,598.94
Georgetown	0	0.00
Greenville	14	1,578.23
Greenwood	24	1,352.13
Hampton	25	3,578.12
Horry	19	2,497.63
Jasper	6	3,485.78
Kershaw	7	346.93
Lancaster	6	734.51
Laurens	20	1,282.25
Lee	22	6,789.83
Lexington	36	5,655.26
McCormick	3	194.89
Marion	81	15,447.47
Marlboro	43	14,734.44
Newberry	52	5,719.34
Oconee	3	192.36
Orangeburg	100	11,763.25
Pickens	7	824.43
Richland	22	1,061.91
Saluda	34	4,209.71
Spartanburg	27	3,071.50
Sumter	39	7,733.13
Union	30	1,831.72
Williamsburg	23	3,179.38
York	18	2,787.85
Total	1,197	$189,462.66

TABLE NO. 28 - DISTRIBUTION OF WATERCRAFT GASOLINE TAX TO COUNTIES 1985 - 1986

COUNTY	BOAT REGISTRATIONS	AMOUNT
Abbeville	1,510	$ 5,500.51
Aiken	9,333	33,919.81
Allendale	739	2,666.91
Anderson	9,199	33,419.77
Bamberg	952	3,416.98
Barnwell	1,681	6,083.90
Beaufort	6,918	25,085.66
Berkeley	10,429	37,836.84
Calhoun	1,125	4,083.71
Charleston	23,246	84,424.50
Cherokee	1,823	6,583.94
Chester	1,490	5,417.17
Chesterfield	1,421	5,167.15
Clarendon	2,569	9,334.20
Colleton	2,932	10,667.66
Darlington	4,275	15,501.44
Dillon	1,732	6,250.58
Dorchester	6,118	22,252.06
Edgefield	937	3,416.98
Fairfield	1,269	4,583.76
Florence	11,096	40,253.73
Georgetown	6,026	21,918.70
Greenville	13,947	50,671.37
Greenwood	3,282	11,917.77
Hampton	1,788	6,500.60
Horry	11,184	40,587.10
Jasper	1,274	4,667.10
Kershaw	3,107	11,251.04
Lancaster	2,217	8,084.08
Laurens	3,406	12,334.48
Lee	769	2,833.60
Lexington	16,472	59,838.88
McCormick	530	1,916.84
Marion	2,777	10,084.27
Marlboro	994	3,583.67
Newberry	2,773	10,084.27
Oconee	4,184	15,168.07
Orangeburg	6,212	22,585.43
Pickens	4,787	17,418.28
Richland	12,510	45,420.88
Saluda	1,330	4,833.78
Spartanburg	9,208	33,419.77
Sumter	6,621	24,085.57
Union	1,361	4,917.12
Williamsburg	3,178	11,501.07
York	6,162	22,418.75
Out-of-State Allocation	2,603	9,500.88
Total	229,496	$883,410.63

The distribution of watercraft gasoline tax is determined as follows: 1/2 of 1¢ of the 9.34 cents Department of Highways and Public Transportation and 2.66 cents additional gasoline tax is distributed to the counties in the proportion that the number of motorboat registrations in the several counties bear to the total number of motorboat registrations in the State.

B. **Special Fuel Tax**

The Special Fuel Tax became effective in 1941. The rate of tax is thirteen cents per gallon.

This tax produced revenue totaling $35,979,359.91 for the fiscal year 1985 and produced revenue totaling $37,197,608.46 for the fiscal year 1986.

C. **Highway Use Tax**

The Highway Use Tax became effective in 1957. The tax is paid by every person who operates any passenger vehicle having seats for more than twenty passengers or any road tractor, or any truck tractor, or any truck having more than two axles on any highways in this State and is based on the ratio that exists between the total amount of miles traveled in this State bears to the total amount of miles traveled in all operations.

This tax produced revenue totaling $3,743,151.97 for the year 1985, and produced revenue totaling $3,717,737.94 for the fiscal year ending June 30, 1986.

TABLE NO. 29 - REFUND ON TAX PAID ON MOTOR FUELS PURCHASED IN SOUTH CAROLINA BY CARRIERS IN EXCESS OF THAT USED ON SOUTH CAROLINA HIGHWAYS FOR THE FISCAL YEAR 1985 - 1986

July	$ 384,027.99
August	418,256.44
September	411,558.28
October	136,904.84
November	168,601.15
December	337,069.06
January	90,334.44
February	270,745.57
March	392,167.56
April	183,632.44
May	144,427.33
June	571.38
Total	$2,938,296.48

XX. **PUBLIC RECREATION TAX**

The Public Recreation Tax was enacted in 1924. The rate of tax is $25 per billiard room operated in the State.

This tax produced revenue totaling $1,275.00 for the fiscal year 1985, and for the fiscal year ending June 30, 1986, collections amounted to $1,060.00.

XXI. **REGISTRATION FEES**

The Registration Fees were collected beginning in May 1962. Every vehicle required to be licensed and remit taxes under Title 12 Chapter 31 of the 1976 Code is required to register each truck in this State. Trucks operating intrastate are required to register each truck at a cost of $1.00. Trucks operating interstate are required to register each truck at a cost of $4.00.

All revenues derived from the $1.00 registration fee for intrastate trucks and $1.00 from the $4.00 fee required from interstate trucks are deposited to the Department of Highways and Public Transportation. From the $4.00 registration fee required from interstate trucks, $3.00 is deposited to the General Fund of the State.

For the fiscal year ending 1985, fees of $2,444,035.00 were collected. For the fiscal year ending June 30, 1986, fees of $2,447,419.15 were collected.

Registration Fees - Highway Department.....	$ 918,739.10
Registration Fees - Public Service Commission.....	1,528,680.05
Total.....	$2,447,419.15

XXII. **RETAILER LICENSE TAX**

Every person who shall engage in or continue in any business as a retailer, as a condition precedent to engaging or continuing in such business, shall obtain from the Commission a retail license for each branch, establishment or agency conducted by him and shall pay a license tax, in addition to all other license fees charged for each retailer and each branch, establishment or agency of such retailer situated in this State. Effective January 1, 1985, the license tax was increased to $50 for each branch, establishment, or agency. This license is now permanent.

The net revenue generated from this tax totaled $3,776,168.93 for the fiscal year ending June 30, 1985 and produced net revenue totaling $923,052.52 for the fiscal year ending June 30, 1986.

XXIII. SALES AND USE TAX

The South Carolina Sales and Use Tax Act became effective July 1, 1951. Sales tax applies to the retail sales, leases and rentals of tangible personal property in South Carolina. The use tax applies to the storage, use or consumption of tangible personal property purchased at retail, regardless of whether the retailer is or is not engaged in business in this state. The rate for either tax is five percent.

The net revenue collected for the fiscal year ending June 30, 1985 totaled $1,003,057,700.38 and for the fiscal year ending June 30, 1986, net collections amounted to $1,107,330,330.01. These figures include Education Improvement Fund collections.

TABLE NO. 30 - SALES AND USE TAX TOTAL ACTIVE ACCOUNTS FOR FISCAL YEAR 1985 - 1986

Sales Tax Accounts:	
Total Active Accounts - July 1, 1985	69,568
Add: New Accounts	19,655
Total	89,223
Less: Accounts Closed	14,604
Total Active Accounts - June 30, 1986	74,619
Use Tax Accounts:	
Total Active Accounts - July 1, 1985	11,421
Add: New Accounts	287
Total	11,708
Less: Accounts Closed	117
Total Active Accounts - June 30, 1986	11,591

TABLE NO. 31 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1983-1984	PERCENT	1984-1985	PERCENT	1985-1986	PERCENT
	STATE TOTAL (GROSS)	$792,710,025	100.000%	$1,014,883,536 *	100.000%	$1,122,688,680 *	100.000%
	AGRICULTURE	$1,098,428	0.139%	$1,078,605	0.106%	$1,147,767	0.102%
0110	AGRICULTURE, FORESTRY, FSHRS.	$1,098,428	0.139%	$1,078,605	0.106%	$1,147,767	0.102%
	MINING	$195,048	0.025%	$275,289	0.027%	$335,432	0.030%
1010	MINING	$195,048	0.025%	$275,289	0.027%	$335,432	0.030%
	CONSTRUCTION	$8,395,868	1.059%	$10,233,941	1.008%	$11,060,801	0.985%
1510	GENERAL BLDG. CONTRACTORS	$4,109,901	0.518%	$4,608,427	0.454%	$4,713,834	0.420%
1520	HIGHWAY & STREET CONST.	$252,196	0.032%	$410,504	0.040%	$573,879	0.051%
1530	PLMBG., HTG., AIR COND. & ELEC.	$3,089,466	0.390%	$3,962,301	0.390%	$4,396,176	0.392%
1538	OTHER CONTRACTORS	$944,305	0.119%	$1,252,709	0.123%	$1,376,912	0.123%
	MANUFACTURING	$31,935,058	4.029%	$37,390,616	3.684%	$38,254,169	3.407%
2010	FOOD, DAIRY & KINDRED PROD.	$1,835,061	0.231%	$2,217,304	0.218%	$2,170,984	0.193%
2086	BEVERAGE INDUSTRIES	$459,448	0.058%	$594,834	0.059%	$744,337	0.066%
2220	TEXTILE MILLS	$4,835,610	0.610%	$5,526,083	0.545%	$4,925,102	0.439%
2300	APPA. & OTHER FABR. TEXT. PROD.	$866,238	0.109%	$1,114,130	0.110%	$1,308,962	0.117%
2400	LOGGING, LMBR. & WOOD PRODUCTS	$695,718	0.088%	$933,671	0.092%	$821,466	0.073%
2500	FURNITURE & FIXTURES	$431,584	0.054%	$681,914	0.067%	$686,399	0.061%
2600	PAPER & ALLIED PRODUCTS	$5,247,798	0.662%	$3,718,711	0.366%	$4,399,274	0.392%
2700	PRINTING, PUB., & ALLIED IND.	$2,479,705	0.313%	$2,786,645	0.275%	$2,857,354	0.255%
2800	AGR. & INDUSTRIAL CHEMICALS	$2,763,180	0.349%	$3,925,521	0.387%	$3,661,235	0.326%
2812	PLASTIC MAT., SYNTHETIC RESINS, SYN. & OTHER MAN-MADE FIBERS	$2,638,578	0.333%	$3,663,900	0.361%	$3,694,076	0.329%
3198	LEATHER & LEATHER PRODUCTS	$72,767	0.009%	$87,990	0.009%	$88,714	0.008%
3200	STONE, CLAY & GLASS PRODUCTS	$859,885	0.108%	$1,156,404	0.114%	$1,171,319	0.104%
3210	ASPHALT & RELATED PRODUCTS	$633,835	0.080%	$996,157	0.098%	$1,059,206	0.094%
3300	PRIMARY METAL INDUSTRIES	$723,259	0.091%	$642,815	0.063%	$688,188	0.061%
3400	FABRICATED METAL PRODUCTS	$1,453,598	0.183%	$2,160,697	0.213%	$2,007,232	0.179%
3500	MACHRY., INC. ELEC. & TRANS. EQPT.	$3,555,497	0.449%	$4,487,274	0.442%	$5,266,539	0.469%
3998	OTHER MANUFACTURING INDUSTRIES	$2,383,297	0.301%	$2,696,567	0.266%	$2,703,781	0.241%
	UTILITIES	$61,029,157	7.699%	$68,982,920	6.797%	$90,891,460	8.096%
4000	TRANSPORTATION	$725,786	0.092%	$1,035,024	0.102%	$1,308,936	0.117%
4800	COMMUN., INC. RADIO & TV PRDCST.	$20,749,544	2.618%	$29,136,303	2.871%	$43,958,033	3.915%
4900	ELEC., WATER AND GAS COMPANIES	$39,553,827	4.990%	$38,811,592	3.824%	$45,624,491	4.064%
	WHOLESALE TRADE	$70,266	0.009%	$67,676	0.007%	$56,711	0.005%
5000	WHOLESALE	$70,266	0.009%	$67,676	0.007%	$56,711	0.005%
	RETAIL TRADE	$622,083,701	78.476%	$796,548,726	78.487%	$861,355,068	76.723%
5211	BUILDING MATERIAL	$65,301,944	8.238%	$89,025,604	8.772%	$94,170,667	8.388%
5215	HARDWARE, PTG., & FARM EQUIP.	$16,964,371	2.140%	$18,204,727	1.794%	$18,736,345	1.669%
5221	DEPARTMENT STORES	$38,179,193	4.816%	$41,233,670	4.063%	$41,940,106	3.736%
5222	SPECIAL VARIETY STORES	$29,949,280	3.778%	$44,327,497	4.368%	$53,328,745	4.750%
5223	MAIL ORDER HOUSES	$4,251,894	0.536%	$2,234,299	0.220%	$1,790,356	0.159%

TABLE NO. 31 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1983-1984	PERCENT	1984-1985	PERCENT	1985-1986	PERCENT
5228	OTHER GEN. MERCHANDISE STORES	$11,890,675	1.500%	$23,138,229	2.280%	$26,792,706	2.386%
5230	GROC. & RELATED PRODUCTS	$140,752,048	17.756%	$176,887,517	17.429%	$187,776,092	16.726%
5240	MOTOR VEHICLE DEALERS	$77,037,234	9.718%	$80,109,636	7.893%	$85,201,382	7.589%
5241	BOAT AND AIRPLANE DEALERS	$3,273,471	0.413%	$3,951,390	0.389%	$4,246,510	0.378%
5243	GASOLINE SERVICE STATIONS	$10,727,908	1.353%	$13,107,320	1.292%	$12,805,725	1.141%
5248	AUTOMOTIVE PRTS., ACC. TRS. ETC.	$16,613,278	2.096%	$21,572,809	2.126%	$22,673,146	2.020%
5250	APPAREL & ACCESSORIES	$25,639,502	3.234%	$34,968,822	3.446%	$38,106,351	3.394%
5260	HOME, OFFICE & STORE FURN.	$19,336,023	2.439%	$27,347,600	2.695%	$29,847,098	2.659%
5270	EATING & DRINKING PLACES	$61,798,914	7.796%	$83,997,830	8.277%	$93,221,869	8.303%
5291	DRUG STORES	$12,381,841	1.562%	$16,515,714	1.627%	$18,000,697	1.603%
5292	LIQUOR STORES	$6,807,723	0.859%	$9,034,136	0.890%	$9,534,074	0.849%
5293	JEWELRY STORES	$4,451,032	0.561%	$5,964,929	0.588%	$6,996,946	0.623%
5295	SECOND HAND STORES	$240,035	0.030%	$343,423	0.034%	$409,263	0.036%
5298	SPORTING GOODS STORES	$7,313,592	0.923%	$8,755,726	0.863%	$8,560,607	0.763%
5310	COIN MACHINE VENDORS	$3,390,676	0.428%	$4,558,724	0.449%	$3,324,467	0.296%
5320	HSEHLD. APP. & MUSICAL INSTRU.	$18,900,619	2.384%	$28,291,109	2.788%	$35,909,988	3.199%
5330	TRAILERS & MOBILE HOMES	$7,526,322	0.949%	$7,304,429	0.720%	$7,015,129	0.625%
5340	SCHOOL LUNCHES	$228,263	0.029%	$322,972	0.032%	$373,485	0.033%
5350	BOOKS, OFF. & SCH. SUPP. & EQPT.	$8,932,379	1.127%	$16,204,593	1.597%	$18,738,297	1.669%
5360	CIGAR STORES & NEWSTANDS	$473,808	0.060%	$635,143	0.063%	$659,705	0.059%
5370	FUEL & ICE DEALERS	$4,291,509	0.541%	$4,364,326	0.430%	$3,634,172	0.324%
5380	FEED, SEED & FERTILIZER STORES	$891,828	0.113%	$1,408,862	0.139%	$1,498,724	0.133%
5390	FLORIST & NURSERIES	$2,745,988	0.346%	$3,831,956	0.378%	$4,259,616	0.379%
5395	MED., DEN., OPT., EQPT. & SUPP.	$11,071,745	1.397%	$14,712,002	1.450%	$17,130,437	1.526%
5396	STATE, COUNTY & CITY GOVERNMENTS	$2,073,338	0.262%	$2,610,318	0.257%	$3,323,666	0.296%
5397	CHURCHES, SERV. CLUBS & ELEEMOSYNARY CORPORATIONS	$581,847	0.073%	$606,944	0.060%	$595,761	0.053%
5398	MACHINERY & EQUIPMENT	$6,623,844	0.836%	$9,089,301	0.896%	$8,737,546	0.778%
5399	MILL SUPPLIES	$1,441,578	0.182%	$1,887,169	0.186%	$2,015,392	0.180%
	FINANCIAL	$999,553	0.126%	$1,513,909	0.149%	$2,319,151	0.207%
6010	BANKS, SAVINGS & LOAN ASSOC., CRE. AGENCIES, HLDGS. & INV. COS., SEC. & COMMODITY BROKERS	$344,242	0.043%	$705,375	0.070%	$1,395,291	0.124%
6050	INS. CO., AGENTS & BROKERS	$248,448	0.031%	$265,475	0.026%	$294,263	0.026%
6500	REAL EST. & LESSORS OF REAL EST.	$406,863	0.051%	$543,059	0.054%	$629,598	0.056%
	SERVICES	$55,461,308	6.996%	$81,849,280	8.065%	$96,858,223	8.627%
7000	HOTELS, MOTELS, CAMPS & OTHER LODGING PLACES	$20,919,575	2.639%	$34,945,140	3.443%	$41,470,701	3.694%
7210	LAUNDRIES, CLNG. & DYEING	$3,477,657	0.439%	$4,496,868	0.443%	$4,933,866	0.439%
7220	PHOTOGRAPHIC STUDIOS	$5,315,714	0.671%	$6,926,565	0.682%	$7,552,953	0.673%
7298	BEAUTY, BARBER & SHOE REPAIR	$2,481,790	0.313%	$3,131,074	0.309%	$3,344,539	0.298%
7299	UNDERTAKERS, FUNERAL HOMES	$1,321,242	0.167%	$1,829,631	0.180%	$2,441,989	0.218%
7310	ADVERTISING & PUBLICITY AGENTS	$863,907	0.109%	$1,436,425	0.142%	$1,565,959	0.139%
7510	AUTOMOTIVE REPR., SERVICES & GARAGES	$3,462,130	0.437%	$4,589,271	0.452%	$5,093,993	0.454%
7550	OTHER REPAIR SERVICES	$1,364,370	0.172%	$1,634,909	0.161%	$1,853,167	0.165%
7800	MOTION PIC., RECR. & AMUSEMENTS	$66,655	0.008%	$69,111	0.007%	$85,541	0.008%

TABLE NO. 31 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1983-1984	PERCENT	1984-1985	PERCENT	1985-1986	PERCENT
7900	RENTAL OF TANGIBLE PERS. PROPERTY.....	$13,720,749	1.731%	$20,027,189	1.972%	$25,050,832	2.231%
8000	PROFESSIONAL SERVICES.....	$990,021	0.125%	$1,249,173	0.123%	$1,941,271	0.173%
8098	OTHER SERVICES.....	$1,477,498	0.186%	$1,513,923	0.149%	$1,523,411	0.136%
	INACTIVE.....	$111,855	0.014%	$282,573	0.028%	$164,478	0.015%
	OTHERS.....	$1,224,566	0.154%	$3,611,141	0.356%	$5,737,116	0.511%
	INTERDEPARTMENTAL TRANSFERS.....	$10,105,217	1.275%	$13,048,859	1.286%	$14,508,302	1.292%
	REFUNDS.....	$2,576,652	.....	$3,184,677	.....	$3,076,044	.....

* INCLUDES ACCOMMODATIONS TAX

TABLE NO. 32 - ANALYSIS OF SALES AND USE TAX RETURNS
FISCAL YEAR 1985-1986

TAX LIABILITY		NUMBER OF RETURNS	PERCENT OF TOTAL	AMOUNT OF TAX	PERCENT OF TOTAL
	$0	144,624	16.343%	$453,407.27 *	0.042%
UNDER	$1	2,817	0.318%	$7,118.39	0.001%
UNDER	$10	46,145	5.215%	$324,641.59	0.030%
UNDER	$20	36,545	4.130%	$625,765.39	0.059%
UNDER	$30	26,602	3.006%	$713,071.35	0.067%
UNDER	$40	21,285	2.405%	$787,000.87	0.074%
UNDER	$50	18,977	2.145%	$899,137.67	0.084%
UNDER	$75	37,004	4.182%	$2,377,870.50	0.223%
UNDER	$100	29,739	3.361%	$2,658,815.79	0.249%
UNDER	$500	231,462	26.157%	$60,734,175.78	5.683%
UNDER	$1,000	108,640	12.277%	$77,996,641.67	7.299%
UNDER	$1,500	53,809	6.081%	$66,015,922.60	6.178%
UNDER	$2,000	29,638	3.349%	$51,281,162.38	4.799%
UNDER	$2,500	18,547	2.096%	$41,429,905.63	3.877%
UNDER	$5,000	36,746	4.153%	$127,437,224.72	11.925%
UNDER	$10,000	21,740	2.457%	$155,170,048.05	14.521%
UNDER	$20,000	14,192	1.604%	$197,819,677.58	18.512%
UNDER	$30,000	3,960	0.448%	$94,596,525.00	8.852%
UNDER	$40,000	1,140	0.129%	$39,127,203.95	3.661%
UNDER	$50,000	428	0.048%	$19,040,087.80	1.782%
UNDER	$60,000	235	0.027%	$12,849,027.99	1.202%
UNDER	$70,000	121	0.014%	$7,798,281.55	0.730%
UNDER	$80,000	75	0.008%	$5,596,048.19	0.524%
UNDER	$90,000	67	0.008%	$5,697,633.11	0.533%
UNDER	$100,000	53	0.006%	$5,007,799.62	0.469%
UNDER	$200,000	204	0.023%	$27,174,238.26	2.543%
UNDER	$300,000	24	0.003%	$5,879,186.71	0.550%
OVER	$300,000	91	0.010%	$59,126,508.95	5.533%
TOTAL		884,910	100.000%	$1,068,624,128.36 **	100.000%

* Penalties only.
** Does not include interdepartmental transfers totaling $14,508,301.93 or $39,556,249.24 in accommodations clearing.

TABLE NO. 33 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1985

ABBEVILLE	$47,426,399.04	
CALHOUN FALLS	$4,509,675.36	
DONALDS	$433,783.38	
DUE WEST	$2,507,207.24	
LOWNDESVILLE	***	
ABBEVILLE COUNTY		$91,480,648.67
AIKEN	$205,173,699.29	
BURNETTOWN	***	
JACKSON	$4,650,190.82	
MONETTTA	$1,152,320.08	
NEW ELLENTON	$7,863,579.02	
NORTH AUGUSTA	$77,963,712.96	
PERRY	***	
SALLEY	$1,575,176.17	
WAGNEER	$8,891,546.24	
WINDSOR	***	
AIKEN COUNTY		$744,106,098.38
ALLENDALE	$41,660,855.99	
FAIRFAX	$7,039,421.38	
SYCAMORE	$2,908,160.27	
ULMER	***	
ALLENDALE COUNTY		$63,402,385.64
ANDERSON	$412,501,568.64	
BELTON	$80,019,946.44	
HONEA PATH	$22,015,537.86	
IVA	$5,386,817.11	
PELVER	$2,492,628.37	
PENDLETON	$21,768,533.11	
STARR	***	
WEST PELZER	$1,688,037.73	
WILLIAMSTON	$10,848,701.83	
ANDERSON COUNTY		$1,103,523,153.21
BAMBERG	$27,403,509.42	
DENMARK	$23,570,920.16	

TABLE NO. 33 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1985

EHRHARDT	$5,455,178.21	
GOVAN	***	
OLAR	$614,145.90	
BAMBERG COUNTY		$91,066,142.06
BARNWELL	$53,894,919.23	
BLACKVILLE	$3,272,077.99	
ELKO	$1,189,150.35	
HILDA	$1,076,701.68	
KLINE	***	
SNELLING	***	
WILLISTON	$27,800,120.41	
BARNWELL COUNTY		$109,279,251.04
BEAUFORT	$124,544,402.97	
BLUFFTON	$6,124,452.36	
HILTON HEAD ISLAND	$379,254,675.02	
PORT ROYAL	$14,700,955.61	
BEAUFORT COUNTY		$784,853,114.95
BONNEAU	$2,701,814.52	
GOOSE CREEK	$82,283,063.61	
HANAHAN	$20,080,098.10	
JAMESTOWN	$749,186.16	
MONCKS CORNER	$314,381,432.32	
ST. STEPHEN	$16,847,498.37	
BERKELEY COUNTY		$720,573,156.43
CAMERON	$22,357,838.70	
ST. MATTHEWS	$28,358,896.69	
CALHOUN COUNTY		$67,242,598.73
CHARLESTON	$1,658,156,855.15	
FOLLY BEACH	$4,738,838.06	
HOLLYWOOD	$11,934,644.21	
ISLE OF PALMS	$23,049,038.89	

TABLE NO. 33 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1985

LINCOLNVILLE	***	
MCCLELLANVILLE	$6,266,042.02	
MEGGETT	$95,822.82	
MT. PLEASANT	$116,903,351.04	
NORTH CHARLESTON	$1,094,423,008.29	
RAVENEL	$23,049,357.60	
SULLIVAN'S ISLAND	$716,012.49	
CHARLESTON COUNTY		$4,322,511,011.76
BLACKSBURG	$7,378,085.33	
GAFFNEY	$114,849,159.37	
CHEROKEE COUNTY		$260,936,329.84
CHESTER	$52,292,507.88	
FT. LAWN	$1,857,851.65	
GREAT FALLS	$13,679,358.56	
LOWRYS	***	
RICHBURG	***	
CHESTER COUNTY		$153,818,058.54
CHERAW	$69,577,513.82	
CHESTERFIELD	$17,842,729.83	
JEFFERSON	$4,902,010.15	
MCBEE	$2,824,478.83	
MT. CROGHAN	$39,456.07	
PAGELAND	$33,776,759.89	
PATRICK	$5,577,589.32	
RUBY	$200,680.37	
CHESTERFIELD COUNTY		$186,856,062.97
MANNING	$56,164,060.31	
PAXVILLE	$800,433.54	
SUMMERTON	$8,669,211.97	
TURBEVILLE	$10,416,438.79	
CLARENDON COUNTY		$171,637,781.05

TABLE NO. 33 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1985

COTTAGEVILLE	$1,944,849.80	
EDISTO BEACH	$5,664,382.84	
LODGE	***	
SMOAKS	$815,535.75	
WALTERBORO	$145,550,986.90	
WILLIAMS	***	
COLLETON COUNTY		$254,786,441.85
DARLINGTON	$95,572,032.63	
HARTSVILLE	$105,062,323.35	
LAMAR	$11,511,564.69	
SOCIETY HILL	$4,270,449.43	
DARLINGTON COUNTY		$466,023,249.50
DILLON	$71,595,944.56	
LAKE VIEW	$9,072,103.46	
LATTA	$19,761,738.27	
DILLON COUNTY		$188,481,180.79
HARLEYVILLE	$9,160,613.70	
REEVESVILLE	$2,164,305.65	
RIDGEVILLE	$2,480,819.99	
ST. GEORGE	$34,849,634.59	
SUMMERVILLE	$168,702,882.35	
DORCHESTER COUNTY		$431,623,514.88
EDGEFIELD	$14,518,809.38	
JOHNSTON	$31,397,663.24	
TRENTON	***	
EDGEFIELD COUNTY		$199,202,229.29
RIDGEWAY	$2,867,843.70	
WINNSBORO	$40,303,113.59	
FAIRFIELD COUNTY		$89,782,567.77

TABLE NO. 33 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1985

COWARD	$1,569,904.49	
FLORENCE	$688,445,268.01	
JOHNSONVILLE	$9,699,770.83	
LAKE CITY	$62,528,532.67	
OLANTA	$4,870,371.95	
PAMPLICO	$18,335,206.43	
QUNIBY	***	
SCRANTON	$1,851,447.91	
TIMMONSVILLE	$24,830,482.95	
FLORENCE COUNTY		$1,455,154,485.54
ANDREWS	$31,586,324.74	
GEORGETOWN	$141,695,466.40	
GEORGETOWN COUNTY		$333,669,856.39
CITY VIEW	$8,292,111.11	
FOUNTAIN INN	$19,213,564.59	
GREENVILLE	$1,388,602,396.06	
GREER	$164,783,478.91	
MAULDIN	$119,477,155.50	
SIMPSONVILLE	$58,757,521.48	
TRAVERERS REST	$30,612,525.38	
WOODSIDE	$0.00	
GREENVILLE COUNTY		$3,633,598,726.44
GREENWOOD	$277,112,036.13	
HODGES	$518,190.41	
NINETY SIX	$4,272,407.66	
TROY	***	
WARE SHOALS	$6,803,462.14	
GREENWOOD COUNTY		$474,296,641.08
BRUNSON	$778,967.01	
ESTILL	$33,343,538.80	
FURMAN	$3,296,951.14	
GIFFORD	***	
HAMPTON	$50,782,815.06	

TABLE NO. 33 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1985

LURAY	***	
SCOTIA	***	
VARNVILLE	$17,633,481.46	
YEMASSEE	$2,574,013.47	
HAMPTON COUNTY		$148,504,565.33
ATLANTIC BEACH	$1,624,210.94	
AYNOR	$8,525,650.93	
BRIARCLIFFE ACRES	$0.00	
CONWAY	$145,988,981.50	
LORIS	$52,363,046.82	
MYRTLE BEACH	$635,985,803.51	
NORTH MYRTLE BEACH	$120,575,326.91	
SURFSIDE BEACH	$57,080,532.77	
HORRY COUNTY		$1,809,487,099.02
HARDEEVILLE	$33,719,741.31	
RIDGELAND	$64,956,368.55	
JASPER COUNTY		$135,682,344.12
BETHUNE	$5,099,696.23	
CAMDEN	$111,978,410.01	
ELGIN	$6,195,134.98	
KERSHAW COUNTY		$473,336,582.91
HEATH SPRINGS	$1,415,764.79	
KERSHAW	$19,691,871.26	
LANCASTER	$110,231,804.25	
LANCASTER COUNTY		$314,698,840.59
CLINTON	$77,094,425.61	
CROSS HILL	$582,979.24	
GRAY COURT	$2,039,808.70	
LAURENS	$99,508,620.51	
WATERLOO	$232,490.36	

TABLE NO. 33 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1985

LAURENS COUNTY		$274,602,610.81
BISHOPVILLE	$36,490,085.05	
LYNCHBURG	$4,723,190.53	
LEE COUNTY		$75,182,247.76
BATESBURG	$47,416,795.84	
CAYCE	$148,364,282.89	
CHAPIN	$69,026,673.41	
GASTON	$747,241.40	
GILBERT	$3,713,123.73	
IRMO	$10,075,740.52	
LEESVILLE	$14,599,447.25	
LEXINGTON	$93,576,567.41	
PELION	$120,120.02	
PINE RIDGE	$94,848.68	
SOUTH CONGAREE	$4,898,343.09	
SPRINGDALE	$8,459,846.21	
SUMMIT	***	
SWANSEA	$7,454,153.62	
WEST COLUMBIA	$184,510,725.79	
LEXINGTON COUNTY		$1,368,382,303.51
MCCORMICK	$14,307,231.73	
MOUNT CARMEL	***	
PARKSVILLE	***	
PLUM BRANCH	$1,903,422.76	
MCCORMICK COUNTY		$34,983,871.17
MARION	$78,106,606.54	
MULLINS	$46,463,628.20	
NICHOLS	$12,133,482.66	
SELLERS	$347,265.27	
MARION COUNTY		$247,893,371.04
BENNETTSVILLE	$51,231,412.19	
BLENHEIM	$364,477.75	

TABLE NO. 33 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1985

CLIO	$2,359,935.95	
MCCOLL	$5,153,261.23	
TATUM	***	
MARLBORO COUNTY		$126,413,939.08
CHAPPELLS	***	
LITTLE MOUNTAIN	$3,030,254.42	
NEWBERRY	$101,764,912.64	
PEAK	***	
POMARIA	$534,007.50	
PROSPERITY	$6,831,098.45	
SILVERSTREET	***	
WHITMIRE	$3,267,356.77	
NEWBERRY COUNTY		$292,010,895.61
SALEM	$576,284.72	
SENECA	$101,006,883.21	
WALHALLA	$42,545,905.92	
WESTMINSTER	$23,683,079.23	
WEST UNION	$6,517,262.71	
OCONEE COUNTY		$310,174,141.43
BOWMAN	$3,553,138.83	
BRANCHVILLE	$2,859,871.60	
COPE	$122,765.70	
CORDOVA	$287,006.66	
ELLOREE	$12,166,458.39	
EUTAWVILLE	$3,405,519.81	
HOLLY HILL	$20,987,602.92	
LIVINGSTON	***	
NEESES	$5,088,386.51	
NORTH	$14,611,666.55	
NORWAY	$3,229,856.66	
ORANGEBURG	$309,035,169.91	
ROWESVILLE	$708,449.78	
SANTEE	$13,426,239.54	
SPRINGFIELD	$3,577,643.48	
VANCE	$2,252,432.64	
WOODFORD	***	

TABLE NO. 33 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1985

ORANGEBURG COUNTY		$836,317,033.88
CENTRAL	$4,224,406.54	
CLEMSON	$68,724,425.35	
EASLEY	$208,468,930.75	
LIBERTY	$16,171,140.88	
NORRIS	$1,242,938.39	
PICKENS	$59,480,941.12	
SIX MILE	$2,650,802.25	
PICKENS COUNTY		$497,142,428.90
ARCADIA LAKES	***	
BLYTHEWOOD	$4,034,108.05	
COLUMBIA	$1,783,765,890.40	
EASTOVER	$2,947,471.55	
FOREST ACRES	$60,504,629.39	
RICHLAND COUNTY		$4,302,669,981.27
RIDGE SPRING	$11,030,529.92	
SALUDA	$29,888,388.10	
WARD	***	
SALUDA COUNTY		$73,936,258.92
CAMPOBELLO	$633,797.45	
CENTRAL PACOLET	***	
CHESNEE	$19,464,830.30	
COWPENS	$9,440,025.88	
DUNCAN	$4,075,923.08	
INMAN	$28,953,712.28	
LANDRUM	$14,881,879.53	
LYMAN	$13,648,976.48	
PACOLET	$4,744,232.75	
PACOLET MILLS	$253,922.53	
SPARTANBURG	$649,570,452.20	
WELLFORD	$1,555,982.70	
WOODRUFF	$17,026,415.92	
SPARTANBURG COUNTY		$2,410,506,280.89

TABLE NO. 33 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1985

MAYESVILLE	$838,041.73	
PINEWOOD	$2,504,785.99	
SUMTER	$433,493,897.30	
SUMTER COUNTY		$846,730,416.53
CARLISLE	$737,463.44	
JONESVILLE	$3,815,409.04	
LOCKHART	***	
UNION	$63,814,527.30	
UNION COUNTY		$122,202,055.47
GREELEYVILLE	$5,257,967.48	
HEMINGWAY	$25,599,415.22	
KINGSTREE	$90,006,279.73	
LANE	$647,499.01	
STUCKEY	$2,128,068.18	
WILLIAMSBURG COUNTY		$221,407,698.04
CLOVER	$23,843,823.99	
FORT MILL	$25,193,894.84	
HICKORY GROVE	$2,346,591.33	
MCCONNELLS	***	
ROCK HILL	$346,387,880.63	
SHARON	$1,530,591.34	
SMYRNA	***	
TEGA CAY	$135,530.93	
YORK	$68,622,251.02	
YORK COUNTY		$897,016,511.53
CITY TOTAL	$16,634,181,864.13	
SUM OF COUNTIES		$32,217,186,164.61
UNALLOCATED TOTAL		$317,182,110.42
STATE TOTAL		$32,534,368,275.03

*** These cities do not have enough businesses for us to disclose the amount of gross receipts reported. The totals listed at the end of this report include the gross receipts for these cities.

XXIV. **SAVINGS AND LOAN ASSOCIATION TAX**

The Savings and Loan Association Tax was enacted in 1957. The current rate of tax is eight percent (8%) on the net income of every Savings and Loan Association in this State, except for income from municipal, state or federal bonds or securities exempted by law.

In the fiscal year 1985, 49 returns were filed with a net collection of ($12,370.93). For the fiscal year 1986, 55 returns were filed with a net collection of ($834,855.73).

XXV. **SOFT AND BOTTLED DRINKS TAX**

The Soft and Bottled Drinks Tax was adopted in 1925. The tax is imposed upon every distributor, wholesale dealer and retail dealer doing business within South Carolina. Distributors and wholesalers of soft drinks shall remit taxes at the rate of $1.22 per gross for each one cent of face value of crowns and lids. Other applicable rates are as follows:

Syrups used at soda fountains - $.95 per gallon

Simple syrups (made by dissolving sugar in water, etc.) - $.95 per gallon

Soft drinks made without syrup - for each $.05 - $.01

Bottled soft drinks - for each 12 ounces or fraction - $.01

For the fiscal year 1985 this tax produced net revenue totaling $14,969,762.18. For the fiscal year ending June 30, 1986, it produced net revenue totaling $18,029,160.36.

TABLE NO. 34 - SOFT AND BOTTLED DRINKS TAX
TOTAL NET COLLECTIONS FOR FISCAL YEAR 1986

Cancellations	$ 275.60
Crowns	12,256.92
Wholesale License	6,675.00
Special Reports	18,009,952.84
Total	$18,029,160.36

TABLE NO. 35 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1985-1986 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE COUNTY	$25,553.77	$48,399.50	$22,940.28	$11,908.20	$25,645.10	$131,982.23	$496,637.22
AIKEN COUNTY	$50,779.57	$225,931.21	$107,086.36	$56,422.90	$119,712.60	$544,372.68	$2,328,833.46
ALLENDALE COUNTY	$16,747.58	$22,884.25	$10,846.61	$12,300.24	$12,125.50	$76,035.13	$230,926.26
ANDERSON COUNTY	$33,821.78	$284,988.26	$135,078.08	$63,090.88	$151,004.75	$650,920.64	$2,787,635.89
BAMBERG COUNTY	$23,862.43	$38,757.00	$18,369.95	$20,597.30	$20,535.90	$105,615.43	$383,941.90
BARNWELL COUNTY	$17,415.10	$42,496.48	$20,142.37	$10,617.53	$22,517.31	$127,760.26	$433,884.82
BEAUFORT COUNTY	$48,778.60	$139,816.38	$66,269.85	$58,830.99	$74,083.53	$340,732.16	$1,366,428.09
BERKELEY COUNTY	$56,242.68	$202,619.57	$96,037.16	$15,881.70	$107,360.63	$473,237.19	$1,929,825.18
CALHOUN COUNTY	$37,625.22	$26,109.54	$12,375.33	$5,380.89	$13,834.48	$100,087.90	$257,278.54
CHARLESTON COUNTY	$311,356.75	$592,453.46	$280,809.75	$147,015.21	$313,919.20	$1,096,722.65	$5,413,074.56
CHEROKEE COUNTY	$20,053.48	$87,664.02	$41,550.79	$27,838.17	$46,449.93	$240,182.61	$899,947.57
CHESTER COUNTY	$32,476.08	$64,485.93	$30,564.89	$9,319.91	$34,168.71	$185,977.36	$618,715.83
CHESTERFIELD COUNTY	$25,670.98	$81,627.44	$38,689.57	$17,551.92	$43,251.36	$195,533.17	$830,294.65
CLARENDON COUNTY	$78,982.37	$58,743.17	$27,842.95	$42,615.59	$31,125.82	$154,954.37	$573,634.86
COLLETON COUNTY	$85,912.76	$67,971.67	$32,217.04	$25,380.33	$36,015.67	$203,104.29	$616,114.04
DARLINGTON COUNTY	$31,329.37	$134,153.74	$63,585.88	$50,713.01	$71,083.11	$314,661.78	$1,339,899.08
DILLON COUNTY	$86,697.25	$66,489.22	$31,514.40	$12,915.26	$35,230.18	$153,662.61	$685,273.40
DORCHESTER COUNTY	$83,474.41	$125,693.17	$59,575.75	$47,805.80	$66,600.16	$351,187.73	$1,251,936.28
EDGEFIELD COUNTY	$34,253.57	$37,494.91	$17,771.75	$6,826.68	$19,867.16	$122,763.00	$397,489.44
FAIRFIELD COUNTY	$42,759.72	$44,279.40	$20,987.44	$19,911.50	$23,462.01	$137,705.51	$469,642.16
FLORENCE COUNTY	$247,710.21	$235,640.50	$111,688.34	$86,440.82	$124,857.21	$524,851.18	$2,348,734.30
GEORGETOWN COUNTY	$184,987.66	$90,822.55	$43,047.86	$45,671.65	$48,123.51	$258,520.70	$869,666.81
GREENVILLE COUNTY	$327,744.16	$615,851.91	$291,900.10	$250,364.93	$326,317.17	$1,405,637.83	$6,164,186.03
GREENWOOD COUNTY	$9,924.65	$123,736.63	$58,648.40	$43,333.68	$65,563.46	$335,533.82	$1,253,988.68
HAMPTON COUNTY	$26,235.55	$38,843.80	$18,411.09	$25,852.91	$20,581.89	$120,349.25	$406,561.06
HORRY COUNTY	$484,381.00	$216,936.43	$102,823.03	$158,475.04	$114,946.61	$581,103.84	$2,171,975.39
JASPER COUNTY	$95,513.83	$31,024.29	$14,704.82	$7,903.97	$16,438.61	$97,829.99	$318,115.29
KERSHAW COUNTY	$42,482.03	$83,450.44	$39,553.63	$16,776.39	$44,217.29	$271,302.32	$828,356.18
LANCASTER COUNTY	$21,459.88	$114,140.86	$54,100.21	$10,936.98	$60,479.02	$292,788.98	$1,137,750.30
LAURENS COUNTY	$38,331.04	$111,683.49	$52,935.48	$50,139.86	$59,176.96	$292,462.05	$1,156,612.91
LEE COUNTY	$39,024.33	$40,486.51	$19,189.69	$9,189.72	$21,452.31	$109,120.12	$412,120.10
LEXINGTON COUNTY	$171,580.98	$300,219.95	$142,297.56	$108,569.70	$159,075.46	$788,303.99	$2,856,705.97
MCCORMICK COUNTY	$41,001.66	$16,680.72	$7,906.28	$13,022.16	$8,838.50	$67,147.12	$174,215.77
MARION COUNTY	$23,828.45	$73,106.77	$34,650.98	$56,938.72	$38,736.57	$166,222.51	$756,502.01
MARLBORO COUNTY	$34,750.11	$67,664.50	$32,071.45	$8,260.11	$35,852.91	$150,835.19	$703,797.68
NEWBERRY COUNTY	$35,153.66	$66,829.79	$31,675.81	$12,281.54	$35,410.63	$213,231.32	$692,715.25
OCONEE COUNTY	$40,823.31	$103,977.49	$49,283.01	$27,908.77	$55,093.82	$305,783.38	$1,049,217.64
ORANGEBURG COUNTY	$98,386.59	$175,989.15	$83,414.93	$92,885.90	$93,250.15	$384,030.32	$1,719,891.25
PICKENS COUNTY	$3,857.14	$169,605.33	$80,389.14	$61,459.05	$89,867.61	$416,534.20	$1,664,108.74
RICHLAND COUNTY	$204,940.79	$576,968.01	$273,469.99	$303,851.78	$305,714.04	$1,095,401.32	$5,717,999.25
SALUDA COUNTY	$37,606.48	$34,543.40	$16,372.80	$6,132.43	$18,303.27	$122,423.00	$365,754.51
SPARTANBURG COUNTY	$181,575.88	$431,782.79	$204,655.43	$108,435.36	$228,785.75	$1,000,694.17	$4,299,174.58
SUMTER COUNTY	$34,226.78	$188,750.13	$89,463.35	$56,661.92	$100,011.71	$395,898.02	$1,894,515.58
UNION COUNTY	$32,306.40	$65,801.43	$31,188.40	$27,816.59	$34,865.74	$165,156.18	$684,060.92
WILLIAMSBURG COUNTY	$32,936.62	$81,767.66	$38,756.04	$37,413.90	$43,325.65	$199,433.01	$838,707.40
YORK COUNTY	$260,026.14	$228,276.03	$108,198.22	$124,284.54	$120,955.42	$545,914.71	$2,320,074.82
COUNTY SUBTOTAL	$3,894,588.80	$6,677,638.88	$3,165,052.24	$2,413,942.43	$3,538,234.38	$16,013,707.22	$66,115,921.65

TABLE NO. 35 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1985-1986 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE	$17,394.10	$33,751.87	$0.00	$2,388.30	$45,989.23	$0.00	$23,676.95
AIKEN	$50,904.68	$86,670.60	$0.00	$17,118.08	$118,094.80	$0.00	$60,797.79
ALLENDALE	$25,337.46	$25,461.03	$0.00	$3,904.66	$34,691.91	$0.00	$17,860.22
ANDERSON	$51,885.93	$161,818.40	$0.00	$11,944.26	$220,488.65	$0.00	$113,513.83
ANDREWS	$3,065.47	$18,105.08	$0.00	$6,385.45	$24,669.64	$0.00	$12,701.05
ARCADIA LAKES	$0.00	$3,534.86	$0.00	$0.00	$4,816.41	$0.00	$2,480.14
ATLANTIC BEACH	$22,124.43	$1,671.79	$0.00	$0.00	$2,277.95	$0.00	$1,173.09
AYNOR	$0.00	$3,721.84	$0.00	$2,298.01	$5,071.17	$0.00	$2,610.04
BAMBERG	$13,599.05	$21,248.38	$0.00	$1,685.78	$28,952.62	$0.00	$14,905.16
BARNWELL	$15,872.26	$32,240.32	$0.00	$2,842.62	$43,929.63	$0.00	$22,617.53
BATESBURG	$1,393.39	$23,278.39	$0.00	$1,686.40	$31,718.55	$0.00	$16,329.92
BEAUFORT	$50,952.77	$49,960.51	$0.00	$7,234.29	$68,074.94	$0.00	$35,046.60
BELTON	$598.04	$30,737.85	$0.00	$2,675.90	$41,882.48	$0.00	$21,562.15
BENNETTSVILLE	$11,295.68	$50,771.84	$0.00	$3,147.85	$69,179.75	$0.00	$35,614.89
BETHUNE	$260.53	$2,781.22	$0.00	$561.36	$3,790.12	$0.00	$1,952.44
BISHOPVILLE	$9,723.06	$19,842.72	$0.00	$4,042.97	$27,036.75	$0.00	$13,918.80
BLACKSBURG	$1,398.97	$10,838.33	$0.00	$700.98	$14,767.[illegible]	$0.00	$7,602.77
BLACKVILLE	$6,748.18	$16,434.73	$0.00	$380.43	$22,393.[illegible]	$0.00	$11,527.95
BLENHEIM	$259.55	$1,168.58	$0.00	$0.00	$1,592.21	$0.00	$819.95
BLUFFTON	$0.00	$3,127.52	$0.00	$1,339.03	$4,261.40	$0.00	$2,196.00
BLYTHEWOOD	$0.00	$534.20	$0.00	$778.28	$727.85	$0.00	$373.43
BONNEAU	$63.49	$2,319.52	$0.00	$0.00	$3,160.49	$0.00	$1,627.72
BOWMAN	$207.28	$6,578.94	$0.00	$1,646.05	$8,964.75	$0.00	$4,615.24
BRANCHVILLE	$322.51	$10,237.34	$0.00	$315.88	$13,948.87	$0.00	$7,180.63
BRIARCLIFFE ACRE	$0.00	$1,956.53	$0.00	$0.00	$2,665.82	$0.00	$1,371.98
BRUNSON	$1,473.37	$3,414.65	$0.00	$627.51	$4,652.64	$0.00	$2,394.90
BURNETTOWN	$50.98	$2,079.13	$0.00	$0.00	$2,832.96	$0.00	$1,457.23
CALHOUN FALLS	$5,254.82	$14,415.67	$0.00	$614.38	$19,642.11	$0.00	$10,111.32
CAMDEN	$9,330.97	$43,181.24	$0.00	$6,608.46	$58,837.21	$0.00	$30,289.31
CAMERON	$2,177.18	$3,100.81	$0.00	$1,883.29	$4,225.01	$0.00	$2,175.70
CAMPOBELLO	$35.07	$2,733.54	$0.00	$0.00	$3,724.60	$0.00	$1,915.92
CARLISLE	$740.64	$2,913.83	$0.00	$0.00	$3,970.26	$0.00	$2,041.75
CAYCE	$57,357.39	$67,708.36	$0.00	$6,662.35	$92,257.19	$0.00	$47,496.00
CENTRAL	$362.07	$11,074.45	$0.00	$1,666.78	$15,089.53	$0.00	$7,769.19
CENTRAL PACOLET	$23.40	$1,822.98	$0.00	$0.00	$2,483.85	$0.00	$1,278.63
CHAPIN	$33.23	$1,798.67	$0.00	$1,765.25	$2,450.82	$0.00	$1,262.38
CHAPPELS	$114.47	$630.07	$0.00	$0.00	$858.59	$0.00	$442.45
CHARLESTON	$410,599.15	$402,222.69	$0.00	$44,527.44	$548,055.02	$0.00	$282,150.78
CHERAW	$20,668.20	$32,716.84	$0.00	$2,051.57	$44,578.98	$0.00	$22,950.37
CHESNEE	$228.84	$6,188.29	$0.00	$683.57	$8,431.86	$0.00	$4,339.22
CHESTER	$15,948.96	$39,463.65	$0.00	$3,545.99	$53,771.76	$0.00	$27,683.34
CHESTERFIELD	$1,496.15	$8,287.47	$0.00	$3,395.80	$11,292.12	$0.00	$5,812.69
CITY VIEW	$0.00	$9,616.32	$0.00	$0.00	$13,102.71	$0.00	$6,746.29
CLEMSON	$82,218.30	$46,976.54	$0.00	$2,829.92	$64,008.48	$0.00	$32,952.09
CLINTON	$8,887.57	$58,392.51	$0.00	$12,025.63	$79,563.89	$0.00	$40,960.78
CLIO	$1,324.76	$5,967.92	$0.00	$612.22	$8,131.61	$0.00	$4,184.98
CLOVER	$1,145.24	$19,970.55	$0.00	$1,319.15	$27,211.45	$0.00	$14,008.09
COLUMBIA	$301,611.12	$580,881.73	$0.00	$133,573.56	$791,490.38	$0.00	$407,476.72

TABLE NO. 35 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1985-1986 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
CONWAY	$12,206.34	$59,253.94	$0.00	$23,517.15	$80,737.58	$0.00	$41,565.59
COPE	$30.44	$968.23	$0.00	$0.00	$1,319.25	$0.00	$677.88
CORDOVA	$36.82	$1,168.58	$0.00	$0.00	$1,592.21	$0.00	$819.95
COTTAGEVILLE	$175.13	$2,145.91	$0.00	$0.00	$2,923.94	$0.00	$1,505.95
COWARD	$58.27	$2,477.37	$0.00	$162.02	$3,375.50	$0.00	$1,737.31
COWPENS	$150.32	$11,708.83	$0.00	$532.99	$15,953.88	$0.00	$8,211.65
CROSS HILL	$290.39	$3,494.79	$0.00	$0.00	$4,761.82	$0.00	$2,451.72
DARLINGTON	$10,537.31	$46,228.65	$0.00	$7,349.52	$62,989.46	$0.00	$32,426.46
DENMARK	$10,831.61	$25,658.03	$0.00	$4,468.73	$34,960.94	$0.00	$17,998.23
DILLON	$20,253.05	$40,855.00	$0.00	$4,006.66	$55,667.59	$0.00	$28,657.52
DONALDS	$772.08	$2,119.20	$0.00	$1,430.48	$2,887.55	$0.00	$1,485.65
DUE WEST	$2,881.60	$7,904.44	$0.00	$1,513.63	$10,770.15	$0.00	$5,544.79
DUNCAN	$93.55	$7,285.82	$0.00	$3,201.29	$9,927.36	$0.00	$5,110.45
EASLEY	$13,343.22	$82,538.07	$0.00	$17,872.36	$112,463.41	$0.00	$57,899.57
EASTOVER	$0.00	$5,200.93	$0.00	$191.12	$7,087.10	$0.00	$3,649.16
EDGEFIELD	$7,644.62	$15,697.78	$0.00	$1,576.85	$21,389.00	$0.00	$11,012.45
EDISTO BEACH	$35,530.62	$1,115.14	$0.00	$0.00	$1,519.42	$0.00	$783.41
EHRHARDT	$862.32	$2,043.34	$0.00	$4,136.52	$2,784.10	$0.00	$1,432.88
ELGIN	$322.30	$3,441.37	$0.00	$0.00	$4,689.04	$0.00	$2,415.19
ELKO	$781.73	$1,905.51	$0.00	$0.00	$2,596.40	$0.00	$1,335.45
ELLOREE	$165.72	$5,260.09	$0.00	$2,521.83	$7,167.17	$0.00	$3,689.75
ESTILL	$5,763.64	$13,354.88	$0.00	$4,975.45	$18,197.28	$0.00	$9,368.49
EUTAWVILLE	$112.12	$3,558.24	$0.00	$2,714.55	$4,848.89	$0.00	$2,496.37
FAIRFAX	$9,586.24	$12,463.40	$0.00	$2,241.49	$16,982.00	$0.00	$8,743.39
FLORENCE	$61,042.85	$168,828.06	$0.00	$21,270.22	$230,039.62	$0.00	$118,429.44
FOLLY BEACH	$17,201.27	$8,554.57	$0.00	$0.00	$11,656.06	$0.00	$5,999.41
FOREST ACRES	$0.00	$35,127.46	$0.00	$7,813.66	$47,863.51	$0.00	$24,643.03
FORT LAWN	$669.14	$2,726.86	$0.00	$0.00	$3,715.50	$0.00	$1,911.85
FORT MILL	$584.98	$24,085.43	$0.00	$4,480.87	$32,817.62	$0.00	$16,894.14
FOUNTAIN INN	$0.00	$24,453.65	$0.00	$2,576.37	$33,319.86	$0.00	$17,153.92
FURMAN	$869.03	$2,012.35	$0.00	$0.00	$2,741.96	$0.00	$1,412.58
GAFFNEY	$29,771.29	$77,847.96	$0.00	$11,093.57	$106,072.96	$0.00	$54,607.59
GASTON	$102.59	$5,553.91	$0.00	$0.00	$7,567.50	$0.00	$3,896.77
GEORGETOWN	$30,643.62	$58,699.68	$0.00	$9,485.68	$79,982.42	$0.00	$41,175.91
GIFFORD	$961.43	$2,226.04	$0.00	$0.00	$3,033.12	$0.00	$1,562.77
GILBERT	$22.54	$1,221.99	$0.00	$0.00	$1,665.00	$0.00	$856.48
GOOSE CREEK	$9,147.36	$103,062.88	$0.00	$1,894.04	$140,430.07	$0.00	$72,297.34
GOVAN	$266.27	$630.07	$0.00	$0.00	$858.59	$0.00	$442.45
GRAY COURT	$474.32	$5,715.10	$0.00	$78.56	$7,787.69	$0.00	$4,010.43
GREAT FALLS	$3,695.24	$15,050.05	$0.00	$828.85	$20,506.46	$0.00	$10,557.82
GREELEYVILLE	$659.72	$3,431.37	$0.00	$1,813.41	$4,676.03	$0.00	$2,407.07
GREENVILLE	$212,604.33	$337,018.41	$0.00	$74,193.22	$459,209.74	$0.00	$236,412.40
GREENWOOD	$45,386.13	$125,064.91	$0.00	$17,201.25	$170,409.01	$0.00	$87,730.18
GREER	$137.63	$60,904.76	$0.00	$18,719.52	$82,986.42	$0.00	$42,722.45
HAMPTON	$7,848.83	$18,185.21	$0.00	$3,552.63	$24,778.82	$0.00	$12,757.88
HANAHAN	$2,621.47	$76,523.39	$0.00	$110.89	$104,268.11	$0.00	$53,678.06
HARDEEVILLE	$57,029.04	$7,232.40	$0.00	$319.22	$9,854.56	$0.00	$5,073.93
HARLEYVILLE	$154.69	$3,508.15	$0.00	$2,034.00	$4,780.02	$0.00	$2,459.83
HARTSVILLE	$6,992.92	$44,156.17	$0.00	$16,204.93	$60,165.58	$0.00	$30,975.30
HEATH SPRINGS	$625.72	$5,667.43	$0.00	$2,446.63	$7,722.17	$0.00	$3,973.90

TABLE NO. 35 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1985-1986 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
HEMINGWAY	$5,950.98	$4,937.16	$0.00	$4,812.06	$6,727.09	$0.00	$3,462.45
HICKORY GROVE	$48.34	$1,992.31	$0.00	$461.92	$2,714.67	$0.00	$1,396.35
HILDA	$843.52	$2,052.42	$0.00	$0.00	$2,796.56	$0.00	$1,440.99
HILTON HEAD	$942,366.48	$65,642.55	$0.00	$18,045.77	$89,442.41	$0.00	$46,046.88
HODGES	$23.40	$890.51	$0.00	$1,286.41	$1,213.44	$0.00	$625.11
HOLLY HILL	$325.42	$10,327.50	$0.00	$10,682.99	$14,072.33	$0.00	$7,245.56
HOLLYWOOD	$184.15	$4,218.39	$0.00	$329.59	$5,747.81	$0.00	$2,959.11
HONEA PATH	$463.16	$23,805.92	$0.00	$5,066.31	$32,437.32	$0.00	$16,699.30
INMAN	$115.47	$8,991.97	$0.00	$4,083.32	$12,252.65	$0.00	$6,307.89
IRMO	$422.89	$31,850.02	$0.00	$4,230.70	$43,223.98	$0.00	$24,831.08
ISLE OF PALMS	$189,572.23	$19,796.93	$0.00	$56.16	$26,974.90	$0.00	$13,886.31
IVA	$154.12	$7,921.14	$0.00	$4,548.94	$10,793.53	$0.00	$5,556.97
JACKSON	$386.18	$10,247.37	$0.00	$263.65	$13,963.15	$0.00	$7,188.74
JAMESTOWN	$30.56	$1,115.14	$0.00	$0.00	$1,519.42	$0.00	$783.41
JEFFERSON	$679.81	$3,768.58	$0.00	$1,313.34	$9,279.92	$0.00	$2,642.50
JOHNSONVILLE	$695.18	$8,221.64	$0.00	$2,839.96	$7,057.90	$0.00	$5,768.04
JOHNSTON	$7,571.95	$15,183.59	$0.00	$1,413.21	$20,688.42	$0.00	$10,651.18
JONESVILLE	$1,768.43	$6,949.53	$0.00	$147.51	$9,469.68	$0.00	$4,875.02
KERSHAW	$1,306.10	$11,535.21	$0.00	$815.80	$15,717.53	$0.00	$8,089.87
KINGSTREE	$11,210.48	$23,998.63	$0.00	$10,833.93	$32,699.35	$0.00	$16,833.24
KLINE	$748.47	$1,822.98	$0.00	$0.00	$2,483.85	$0.00	$1,278.63
LAKE CITY	$2,163.77	$38,949.47	$0.00	$6,998.04	$53,071.18	$0.00	$27,322.07
LAKE VIEW	$468.46	$5,433.71	$0.00	$569.64	$7,403.74	$0.00	$3,811.52
LAMAR	$582.14	$7,713.20	$0.00	$1,116.38	$10,509.66	$0.00	$5,410.83
LANCASTER	$29,385.25	$56,146.43	$0.00	$3,016.93	$76,503.45	$0.00	$39,385.83
LANDRUM	$159.09	$12,389.94	$0.00	$496.17	$16,881.91	$0.00	$8,690.61
LANE	$616.33	$3,207.66	$0.00	$224.05	$4,370.60	$0.00	$2,248.76
LATTA	$1,980.12	$10,440.08	$0.00	$1,874.64	$14,225.19	$0.00	$7,322.70
LAURENS	$7,136.31	$61,259.63	$0.00	$12,570.99	$83,470.48	$0.00	$42,974.12
LEESVILLE	$245.38	$13,284.76	$0.00	$506.22	$18,101.11	$0.00	$9,319.79
LEXINGTON	$456.89	$12,329.84	$0.00	$21,191.58	$16,800.04	$0.00	$8,650.02
LIBERTY	$637.07	$18,325.44	$0.00	$3,841.19	$24,969.88	$0.00	$12,855.29
LINCOLNVILLE	$0.00	$4,676.74	$0.00	$0.00	$6,372.25	$0.00	$3,279.78
LITTLE MOUNTAIN	$296.16	$1,631.73	$0.00	$0.00	$2,223.37	$0.00	$1,144.68
LIVINGSTON	$30.26	$961.56	$0.00	$0.00	$1,310.16	$0.00	$673.81
LOCKHART	$125.15	$494.13	$0.00	$0.00	$673.26	$0.00	$345.03
LODGE	$68.44	$841.37	$0.00	$0.00	$1,146.38	$0.00	$588.57
LORIS	$16.67	$12,690.45	$0.00	$7,825.53	$17,291.36	$0.00	$8,901.69
LOWNDESVILLE	$415.61	$1,141.85	$0.00	$0.00	$1,555.82	$0.00	$799.65
LOWRYS	$319.65	$1,302.12	$0.00	$0.00	$1,774.17	$0.00	$913.31
LURAY	$372.08	$861.40	$0.00	$0.00	$1,173.68	$0.00	$604.81
LYMAN	$163.03	$12,697.11	$0.00	$318.73	$17,300.45	$0.00	$8,905.76
LYNCHBURG	$1,386.01	$3,087.45	$0.00	$553.86	$4,206.82	$0.00	$2,167.59
MCBEE	$808.25	$4,478.81	$0.00	$394.76	$6,102.66	$0.00	$3,141.78
MCCLELLANVILLE	$0.14	$2,520.80	$0.00	$0.00	$3,435.27	$0.00	$1,769.79
MCCOLL	$3,439.75	$15,490.77	$0.00	$369.33	$21,106.95	$0.00	$10,866.31
MCCONNELLS	$24.03	$988.27	$0.00	$0.00	$1,346.55	$0.00	$694.11
MCCORMICK	$8,745.49	$9,983.59	$0.00	$6,507.58	$13,603.12	$0.00	$7,002.02
MANNING	$3,756.91	$27,463.40	$0.00	$11,605.69	$37,420.89	$0.00	$19,264.68
MARION	$12,712.39	$44,556.83	$0.00	$12,880.71	$60,711.49	$0.00	$31,255.37

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COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
MAULDIN	$0.00	$47,120.12	$0.00	$1,458.66	$64,204.75	$0.00	$33,053.58
MAYESVILLE	$112.69	$3,835.35	$0.00	$0.00	$5,225.84	$0.00	$2,691.22
MEGGETT	$0.00	$1,442.35	$0.00	$0.00	$1,965.25	$0.00	$1,010.73
MONCKS CORNER	$11,173.10	$21,405.29	$0.00	$5,864.61	$29,165.79	$0.00	$15,014.76
MONETTA	$38.76	$1,578.30	$0.00	$0.00	$2,150.56	$0.00	$1,108.14
MOUNT CARMEL	$863.83	$1,055.06	$0.00	$0.00	$1,437.53	$0.00	$738.76
MOUNT CROGHAN	$152.45	$843.77	$0.00	$0.00	$1,149.74	$0.00	$592.64
MOUNT PLEASANT	$34,429.54	$83,696.65	$0.00	$5,303.31	$114,042.64	$0.00	$58,711.40
MULLINS	$13,175.47	$35,114.10	$0.00	$13,125.42	$47,845.31	$0.00	$24,630.86
MYRTLE BEACH	$1,948,708.29	$106,738.00	$0.00	$19,008.05	$145,437.56	$0.00	$74,874.88
NORTH MYRTLE BEACH	$589,214.94	$22,914.44	$0.00	$9,258.72	$31,222.04	$0.00	$16,074.19
NEESES	$148.69	$3,221.00	$0.00	$0.00	$4,388.79	$0.00	$2,260.94
NEW ELLENTON	$373.20	$15,206.99	$0.00	$596.77	$20,720.91	$0.00	$10,667.42
NEWBERRY	$16,609.86	$57,090.37	$0.00	$4,716.58	$77,789.69	$0.00	$40,047.47
NICHOLS	$757.82	$3,508.15	$0.00	$2,446.39	$4,780.02	$0.00	$2,459.83
NINETY SIX	$341.82	$13,014.33	$0.00	$782.21	$17,733.26	$0.00	$9,129.00
NORRIS	$170.82	$5,226.71	$0.00	$0.00	$7,121.67	$0.00	$3,665.40
NORTH	$237.73	$7,546.25	$0.00	$628.88	$10,282.20	$0.00	$5,293.12
NORTH AUGUSTA	$4,769.17	$78,655.95	$0.00	$3,058.03	$107,173.86	$0.00	$55,175.87
NORTH CHARLESTON	$325,842.14	$361,855.11	$0.00	$13,838.79	$493,051.60	$0.00	$253,834.23
NORWAY	$94.43	$2,997.32	$0.00	$218.28	$4,084.63	$0.00	$2,102.63
OLANTA	$95.17	$4,044.76	$0.00	$1,800.79	$5,511.26	$0.00	$2,837.34
OLAR	$930.76	$2,206.00	$0.00	$0.00	$3,005.82	$0.00	$1,546.54
ORANGEBURG	$48,512.26	$86,410.18	$0.00	$26,388.99	$117,739.96	$0.00	$60,615.13
PACOLET	$115.62	$9,001.97	$0.00	$524.41	$12,265.65	$0.00	$6,316.03
PACOLET MILLS	$78.09	$6,081.43	$0.00	$0.00	$8,286.29	$0.00	$4,266.15
PAGELAND	$4,232.28	$15,737.85	$0.00	$1,616.99	$21,443.59	$0.00	$11,040.87
PAMPLICO	$165.16	$7,018.71	$0.00	$2,447.84	$9,563.42	$0.00	$4,923.74
PARKSVILLE	$745.17	$908.14	$0.00	$0.00	$1,237.37	$0.00	$637.29
PATRICK	$391.59	$2,170.20	$0.00	$0.00	$2,956.97	$0.00	$1,522.17
PAWLEYS ISLAND	$1,060.32	$648.87	$0.00	$0.00	$762.72	$0.00	$518.74
PAXVILLE	$133.26	$1,411.37	$0.00	$0.00	$1,923.11	$0.00	$990.42
PEAK	$86.11	$474.09	$0.00	$0.00	$645.96	$0.00	$332.86
PELION	$22.76	$1,231.07	$0.00	$0.00	$1,677.45	$0.00	$864.60
PELZER	$14.63	$754.55	$0.00	$0.00	$1,028.09	$0.00	$527.69
PENDLETON	$891.35	$18,251.0-	$0.00	$2,742.07	$24,867.98	$0.00	$12,802.53
PERRY	$38.76	$1,578.30	$0.00	$0.00	$2,150.56	$0.00	$1,108.14
PICKENS	$783.36	$18,511.48	$0.00	$4,299.57	$25,222.82	$0.00	$12,985.19
PINE RIDGE	$137.54	$7,447.04	$0.00	$0.00	$10,147.55	$0.00	$5,224.11
PINEWOOD	$117.11	$3,988.94	$0.00	$0.00	$5,435.10	$0.00	$2,796.75
PLUM BRANCH	$402.40	$420.68	$0.00	$0.00	$573.18	$0.00	$296.31
POMARIA	$284.61	$1,569.23	$0.00	$0.00	$2,138.12	$0.00	$1,100.02
PORT ROYAL	$4,567.70	$17,226.96	$0.00	$607.79	$23,472.55	$0.00	$12,084.06
PROSPERITY	$843.34	$4,645.75	$0.00	$749.47	$6,330.12	$0.00	$3,259.48
QUINBY	$129.62	$5,507.16	$0.00	$594.52	$7,503.82	$0.00	$3,864.31
RAVENEL	$13.61	$9,576.25	$0.00	$0.00	$13,048.13	$0.00	$6,717.87
REEVESVILLE	$61.51	$1,395.61	$0.00	$0.00	$1,901.54	$0.00	$978.25
RICHBURG	$389.93	$1,555.86	$0.00	$0.00	$2,119.92	$0.00	$1,091.92
RIDGE SPRING	$2,955.20	$5,607.33	$0.00	$547.77	$7,640.29	$0.00	$3,933.32
RIDGELAND	$6,241.16	$6,615.64	$0.00	$3,631.98	$9,014.15	$0.00	$4,639.60

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COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
RIDGEVILLE	$153.92	$3,488.11	$0.00	$387.89	$4,752.72	$0.00	$2,447.66
RIDGEWAY	$783.47	$1,985.65	$0.00	$2,752.87	$2,705.57	$0.00	$1,392.28
ROCK HILL	$41,175.03	$204,518.87	$0.00	$42,231.79	$278,670.78	$0.00	$143,466.23
ROWESVILLE	$70.73	$2,246.07	$0.00	$0.00	$3,060.42	$0.00	$1,574.95
RUBY	$267.39	$1,482.41	$0.00	$0.00	$2,019.83	$0.00	$1,039.14
SALEM	$126.96	$1,121.82	$0.00	$0.00	$1,528.51	$0.00	$787.47
SALLEY	$82.93	$3,381.27	$0.00	$279.59	$4,607.15	$0.00	$2,370.54
SALUDA	$9,256.53	$15,924.82	$0.00	$2,513.35	$21,698.36	$0.00	$11,170.76
SANTEE	$47,206.46	$1,618.38	$0.00	$1,020.41	$2,205.16	$0.00	$1,136.57
SCOTIA	$179.79	$414.00	$0.00	$0.00	$564.08	$0.00	$292.26
SCRANTON	$117.23	$4,980.58	$0.00	$341.93	$6,786.86	$0.00	$3,494.92
SELLERS	$485.25	$2,246.07	$0.00	$0.00	$3,060.42	$0.00	$1,574.95
SENECA	$9,075.00	$43,027.65	$0.00	$3,660.78	$58,627.95	$0.00	$30,183.76
SHARON	$45.39	$1,869.72	$0.00	$959.51	$2,547.54	$0.00	$1,311.10
SILVERSTREET	$210.04	$1,157.61	$0.00	$0.00	$1,577.37	$0.00	$811.82
SIMPSONVILLE	$5,184.68	$52,291.02	$0.00	$5,048.29	$71,250.29	$0.00	$36,682.45
SIX MILE	$88.95	$2,720.19	$0.00	$202.87	$3,706.41	$0.00	$1,907.80
SMOAKS	$77.88	$954.89	$0.00	$0.00	$1,301.06	$0.00	$669.75
SMYRNA	$6.60	$273.76	$0.00	$0.00	$37[illegible]	$0.00	$190.78
SNELLING	$263.74	$641.04	$0.00	$0.00	$87[illegible]	$0.00	$450.57
SOCIETY HILL	$370.35	$4,906.18	$0.00	$667.71	$6,684.46	$0.00	$3,442.14
SOUTH CONGAREE	$225.82	$12,226.36	$0.00	$0.00	$16,659.65	$0.00	$8,576.97
SPARTANBURG	$72,956.78	$253,599.84	$0.00	$30,677.47	$345,547.13	$0.00	$177,895.84
SPRINGDALE	$51,115.00	$17,270.38	$0.00	$0.00	$23,532.33	$0.00	$12,116.54
SPRINGFIELD	$110.11	$3,494.79	$0.00	$272.66	$4,761.82	$0.00	$2,451.72
ST GEORGE	$1,983.00	$12,349.88	$0.00	$6,721.83	$16,827.33	$0.00	$8,662.19
ST MATTHEWS	$10,138.54	$14,442.38	$0.00	$804.60	$19,678.50	$0.00	$10,131.61
ST STEPHENS	$936.57	$10,704.77	$0.00	$63.68	$14,585.75	$0.00	$7,509.41
STARR	$27.13	$1,395.61	$0.00	$0.00	$1,901.54	$0.00	$978.25
STUCKEY	$247.01	$1,284.50	$0.00	$0.00	$1,750.25	$0.00	$901.13
SULLIVAN'S ISLAND	($2,169.46)	$10,801.61	$0.00	$0.00	$14,718.32	$0.00	$7,578.41
SUMMERTON	$5,164.66	$6,789.26	$0.00	$8,144.84	$9,250.72	$0.00	$4,761.37
SUMMERVILLE	$1,711.89	$38,802.56	$0.00	$13,943.60	$52,871.02	$0.00	$27,220.59
SUMMIT	$18.38	$994.95	$0.00	$0.00	$1,355.64	$0.00	$698.16
SUMTER	$53,037.91	$144,027.15	$0.00	$28,313.96	$196,246.62	$0.00	$101,031.99
SURFSIDE BEACH	$82,505.30	$14,595.97	$0.00	$9,390.43	$19,887.77	$0.00	$10,237.15
SWANSEA	$94.90	$5,139.89	$0.00	$623.19	$7,003.40	$0.00	$3,604.51
SYCAMORE	$1,011.09	$1,509.13	$0.00	$0.00	$2,056.22	$0.00	$1,059.44
TATUM	$129.81	$583.34	$0.00	$0.00	$794.91	$0.00	$409.97
TEGA CAY	$306.40	$12,613.66	$0.00	$0.00	$17,187.35	$0.00	$8,848.93
TIMMONSVILLE	$287.63	$12,223.01	$0.00	$5,083.33	$16,654.46	$0.00	$8,572.90
TRAVELERS REST	$80.40	$17,457.36	$0.00	$4,869.40	$23,787.09	$0.00	$12,246.43
TRENTON	$1,138.40	$2,339.56	$0.00	$418.67	$3,187.80	$0.00	$1,639.90
TROY	$107.15	$4,079.10	$0.00	$0.00	$5,558.58	$0.00	$2,861.69
TURBEVILLE	$2,877.85	$3,174.27	$0.00	$1,543.11	$4,325.10	$0.00	$2,228.46
ULMER	$352.55	$527.52	$0.00	$0.00	$718.75	$0.00	$369.38
UNION	$15,567.15	$60,892.35	$0.00	$13,751.88	$82,970.06	$0.00	$42,714.33
VANCE	$16.22	$514.15	$0.00	$0.00	$700.56	$0.00	$361.26
VARNVILLE	$4,864.63	$11,272.37	$0.00	$3,757.65	$15,359.12	$0.00	$7,907.20
WAGENER	$128.23	$5,226.71	$0.00	$838.58	$7,121.67	$0.00	$3,665.40

TABLE NO. 35 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1985-1986 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
WALHALLA	$4,313.85	$23,011.29	$0.00	$7,037.41	$31,354.61	$0.00	$16,143.20
WALTERBORO	$30,192.80	$35,928.77	$0.00	$12,682.71	$48,955.33	$0.00	$25,203.21
WARD	$298.89	$567.58	$0.00	$0.00	$773.35	$0.00	$397.79
WARE SHOALS	$405.33	$13,714.52	$0.00	$1,139.84	$18,686.78	$0.00	$9,620.17
WATERLOO	$96.05	$1,157.61	$0.00	$0.00	$1,577.37	$0.00	$811.82
WELLFORD	$159.24	$12,399.98	$0.00	$0.00	$16,896.21	$0.00	$8,698.74
WEST COLUMBIA	$4,430.76	$60,231.26	$0.00	$7,979.37	$82,069.31	$0.00	$42,251.58
WEST PELZER	$106.27	$5,460.43	$0.00	$0.00	$7,440.12	$0.00	$3,831.82
WEST UNION	$227.48	$1,736.17	$0.00	$0.00	$2,365.57	$0.00	$1,217.74
WESTMINSTER	$3,042.99	$18,018.28	$0.00	$3,247.45	$24,551.35	$0.00	$12,640.17
WHITMIRE	$2,164.62	$11,795.63	$0.00	$670.74	$16,072.16	$0.00	$8,272.52
WILLIAMS	$96.81	$1,185.28	$0.00	$0.00	$1,615.59	$0.00	$832.13
WILLIAMSTON	$485.28	$24,940.18	$0.00	$2,156.03	$33,982.23	$0.00	$17,494.89
WILLISTON	$10,374.60	$18,361.24	$0.00	$2,083.65	$25,018.73	$0.00	$12,879.64
WINDSOR	$7.87	$320.51	$0.00	$0.00	$436.71	$0.00	$223.26
WINNSBORO	$6,667.56	$16,889.75	$0.00	$6,987.36	$23,013.73	$0.00	$11,848.62
WOODFORD	$37.66	$1,191.00	$0.00	$0.00	$1,622.86	$0.00	$836.18
WOODRUFF	$403.49	$29,920.77	$0.00	$6,509.01	$40,769.11	$0.00	$20,989.82
WOODSIDE	$0.00	$1,208.64	$0.00	$0.00	$1,646.80	$0.00	$848.35
YEMASSEE	$3,535.37	$4,565.62	$0.00	$407.16	$6,220.94	$0.00	$3,202.67
YORK	$3,301.61	$37,083.63	$0.00	$10,794.35	$50,530.10	$0.00	$26,027.11
MUNICIPALITY SUBTOTAL	$6,580,011.74	$6,677,636.88	$0.00	$1,117,331.04	$9,098,433.85	$0.00	$4,686,788.46
GRAND TOTAL	$10,474,600.54	$13,355,275.76	$3,165,052.24	$3,531,273.47	$12,636,668.22	$16,013,707.22	$70,802,710.11

PROPERTY TAX SECTION

I. AIRCRAFT TAX

The South Carolina Aircraft Tax Act became effective July 1, 1976. All real and personal property owned by or leased to companies primarily engaged in the transportation for hire of persons or property and used by such companies in the conduct of such business and required by law to be assessed by the Commission shall be taxed on an assessment equal to nine and one-half percent of the fair market value of such property. The South Carolina Tax Commission shall annually make a tax levy against the value so assessed and determined to exist in the State at a rate which will equal the average rates of levy for all purposes in the several taxing districts of the State for the current year.

Net revenue collected from Aircraft Tax for the fiscal year ending June 30, 1985 amounted to $457,936.10. For the fiscal year ending June 30, 1986, net revenue collected amounted to $538,695.57.

II. PRIVATE CAR LINE TAX

The South Carolina Private Car Line Tax became effective July 1, 1976. The manner in which this type of property is assessed and taxed is identical to the Aircraft Tax in the preceding item.

Net revenue collected for the fiscal year ending June 30, 1985 totaled $1,056,556.54. For the fiscal year ending June 30, 1986, net revenue collected totaled $1,099,390.62.

TABLE NO. 36 - 1986 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	COUNTY ASSESSMENTS					STATE ASSESSMENTS			TOTAL COUNTY AND STATE ASSESSMENTS
			OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	
ABBEVILLE	1	60	$5,728,783	$1,081,375	$494,685	$2,795,300	$7,115,272	$8,030,200	$2,018,560	$629,240	$27,893,415
AIKEN	2	1	$39,247,251	$5,330,424	$820,004	$24,488,840	$29,519,882	$33,301,490	$17,724,960	$7,557,540	$157,990,391
ALLENDALE	3	1	$2,000,397	$1,184,467	$567,399	$1,657,124	$1,660,980	$6,262,990	$1,581,970	$593,910	$15,509,237
ANDERSON	4	1	$11,122,796	$384,349	$5,202	$7,843,889	$7,259,905	$6,529,100	$7,012,130	$1,215,300	$41,372,671
ANDERSON	5	2	$6,187,151	$461,301	$32,483	$4,366,246	$4,717,380	$3,910,250	$2,953,440	$879,650	$23,507,901
ANDERSON	6	3	$3,174,330	$399,526	$93,933	$2,506,256	$2,656,812	$6,593,170	$3,164,820	$264,460	$18,853,307
ANDERSON	7	4	$4,858,055	$380,742	$7,092	$6,382,203	$3,627,237	$15,945,280	$1,757,600	$537,580	$33,495,789
ANDERSON	8	5	$23,006,661	$210,932	$2,589	$27,591,010	$16,546,430	$17,916,510	$7,529,230	$6,705,210	$99,508,572
TOTAL			$48,348,993	$1,836,850	$141,299	$48,689,604	$34,807,764	$50,894,310	$22,417,220	$9,602,200	$216,738,240
BAMBERG	9	1	$1,829,076	$1,251,123	$255,438	$1,919,520	$1,761,866	$1,135,560	$833,760	$426,640	$9,412,983
BAMBERG	10	2	$1,354,480	$741,302	$43,668	$1,599,666	$1,415,743	$858,380	$1,212,810	$485,750	$7,711,799
TOTAL			$3,183,556	$1,992,425	$299,106	$3,519,186	$3,177,609	$1,993,940	$2,046,570	$912,390	$17,124,782
BARNWELL	11	19	$839,796	$328,916	$15,690	$848,259	$668,180	$794,010	$653,510	$86,570	$4,234,931
BARNWELL	12	29	$1,107,512	$321,703	$91,554	$966,719	$752,940	$1,801,020	$487,640	$455,640	$5,984,728
BARNWELL	13	45	$2,295,568	$532,187	$186,336	$2,378,087	$2,094,750	$3,484,050	$1,830,330	$1,286,430	$14,087,738
TOTAL			$4,242,876	$1,182,806	$293,580	$4,193,065	$3,515,870	$6,079,080	$2,971,480	$1,828,640	$24,307,397
BEAUFORT	14	1	$41,043,031	$481,466	$471,827	$187,014,143	$24,047,161	$2,625,660	$9,432,250	$9,238,961	$274,354,499
BERKELEY	15	1	$31,900,047	$2,144,455	$2,474,770	$48,201,144	$24,663,970	$54,995,130	$20,492,140	$4,531,890	$189,403,546
CALHOUN	16	1	$3,509,201	$1,963,591	$103,722	$2,501,247	$3,124,400	$17,869,880	$1,418,750	$506,370	$30,997,161
CHARLESTON	17	1	$102,250,477	$1,823,618	$946,284	$230,847,610	$74,874,111	$43,365,890	$28,411,800	$37,297,020	$519,816,810
CHEROKEE	18	1	$11,566,931	$853,375	$164,553	$6,436,091	$12,623,657	$19,601,660	$8,739,810	$2,221,390	$62,207,467
CHESTER	19	1	$7,782,704	$1,056,468	$680,565	$4,868,565	$7,810,683	$12,717,790	$4,660,990	$1,774,140	$41,351,905
CHESTERFIELD	20	1	$7,537,218	$1,867,475	$397,443	$12,122,451	$5,976,470	$15,769,650	$2,911,390	$1,928,620	$48,510,717
CLARENDON	21	1	$1,003,581	$922,493	$133,547	$2,993,934	$1,258,510	$813,010	$460,180	$183,280	$7,768,535
CLARENDON	22	2	$2,807,561	$1,424,004	$319,029	$3,448,355	$2,682,440	$967,200	$829,820	$979,830	$13,458,239
CLARENDON	23	3	$948,296	$792,799	$55,413	$475,020	$1,024,690	$287,490	$113,980	$264,270	$3,961,958
TOTAL			$4,759,438	$3,139,296	$507,989	$6,917,309	$4,965,640	$2,067,700	$1,403,980	$1,427,380	$25,188,732
COLLETON	24	1	$7,522,054	$4,513,929	$1,976,427	$16,083,945	$7,703,700	$5,179,920	$10,831,490	$2,102,500	$55,913,965
DARLINGTON	25	1	$18,385,660	$2,704,700	$1,381,800	$13,234,380	$10,625,480	$25,981,470	$30,975,200	$3,934,970	$107,223,660
DILLON	26	1	$977,384	$705,756	$58,704	$517,502	$925,350	$10	$825,560	$198,890	$4,209,156
DILLON	27	2	$3,573,715	$943,253	$64,626	$4,440,042	$2,888,040	$10	$6,706,470	$1,510,600	$20,126,756
DILLON	28	3	$1,173,603	$770,250	$314,166	$973,420	$646,340	$10	$1,612,180	$394,720	$5,884,689
TOTAL			$5,724,702	$2,419,259	$437,496	$5,930,964	$4,459,730	$30	$9,144,210	$2,104,210	$30,220,601
DORCHESTER	29	1	$1,916,960	$644,778	$101,680	$1,778,804	$1,721,530	$314,420	$1,175,980	$561,380	$8,215,532
DORCHESTER	30	2	$21,975,462	$442,588	$516,858	$20,512,319	$13,420,330	$9,047,430	$4,331,720	$3,233,390	$73,480,097
DORCHESTER	31	3	$1,355,060	$501,351	$294,577	$852,205	$2,670,240	$13,291,680	$757,460	$210,960	$19,933,533
TOTAL			$25,247,482	$1,588,717	$913,115	$23,143,328	$17,812,100	$22,653,530	$6,265,160	$4,005,730	$101,629,162
EDGEFIELD	32	1	$4,692,825	$1,644,878	$626,477	$3,386,181	$5,316,450	$3,135,160	$2,405,280	$762,910	$21,970,161

TABLE NO. 36 - 1986 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	COUNTY ASSESSMENTS					STATE ASSESSMENTS			TOTAL COUNTY AND STATE ASSESSMENTS
			OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	
FAIRFIELD	33	1	$5,552,403	$1,447,250	$1,154,201	$3,708,769	$3,901,040	$2,162,020	$66,310,830	$855,620	$85,092,133
FLORENCE	34	1	$22,376,027	$2,734,333	$45,698	$30,368,648	$20,810,465	$31,551,790	$8,017,670	$9,818,954	$125,723,585
FLORENCE	35	2	$1,207,071	$1,387,874	$1,244,890	$1,028,433	$1,406,710	$1,260,850	$597,010	$201,940	$8,334,778
FLORENCE	36	3	$4,041,139	$2,175,737	$10,657	$4,738,651	$2,950,024	$1,849,400	$1,238,280	$1,562,800	$18,566,688
FLORENCE	37	4	$1,119,674	$978,915	$11,604	$1,941,788	$1,496,641	$419,380	$819,310	$412,730	$7,200,042
FLORENCE	38	5	$1,025,392	$666,871	$56,071	$1,021,860	$1,146,720	$4,033,960	$474,770	$348,654	$8,774,298
TOTAL			$29,769,303	$7,943,730	$1,368,920	$39,099,380	$27,810,560	$39,115,380	$11,147,040	$12,345,078	$168,599,391
GEORGETOWN	39	1	$13,680,357	$1,736,802	$2,358,376	$57,163,378	$10,445,315	$58,005,033	$3,052,045	$4,423,370	$150,864,676
GREENVILLE	40	1	$127,592,828	$1,706,163	$84,377	$143,653,537	$94,126,932	$117,765,775	$35,806,250	$42,861,690	$563,597,552
GREENWOOD	41	50	$18,580,643	$756,962	$342,622	$17,624,446	$10,393,207	$19,185,704	$3,016,110	$4,527,655	$74,427,349
GREENWOOD	42	51	$2,152,775	$187,711	$58,833	$912,581	$1,128,712	$2,103,800	$769,530	$161,630	$7,475,572
GREENWOOD	43	52	$2,325,334	$267,275	$113,855	$1,418,717	$1,213,468	$6,737,080	$2,341,860	$130,420	$14,548,009
TOTAL			$23,058,752	$1,211,948	$515,310	$19,955,744	$12,735,387	$28,026,584	$6,127,500	$4,819,705	$96,450,930
HAMPTON	44	1	$3,748,657	$931,225	$391,005	$1,741,505	$2,648,710	$2,855,460	$2,023,050	$746,130	$15,085,742
HAMPTON	45	2	$1,606,967	$823,718	$236,165	$750,766	$1,220,070	$729,610	$747,130	$566,360	$6,680,786
TOTAL			$5,355,624	$1,754,943	$627,170	$2,492,271	$3,868,780	$3,585,070	$2,770,180	$1,312,490	$21,766,528
HORRY	46	1	$36,304,272	$3,940,109	$1,335,827	$186,588,587	$48,776,702	$11,627,680	$8,308,180	$19,457,490	$316,338,847
JASPER	47	1	$3,399,252	$1,424,449	$2,054,688	$4,143,156	$2,688,960	$388,790	$2,677,780	$675,660	$17,452,735
KERSHAW	48	1	$18,155,217	$1,798,320	$1,010,159	$12,872,888	$12,305,840	$23,862,430	$5,263,210	$2,333,410	$77,601,474
LANCASTER	49	1	$17,504,628	$1,033,501	$484,038	$11,261,227	$12,019,095	$14,879,750	$4,151,150	$3,048,770	$64,382,159
LAURENS	50	55	$9,384,542	$728,200	$164,580	$5,926,242	$5,945,920	$7,407,890	$2,349,030	$1,813,335	$33,719,739
LAURENS	51	56	$5,705,280	$493,288	$319,845	$4,669,591	$4,156,960	$5,224,170	$1,792,090	$929,007	$23,290,231
TOTAL			$15,089,822	$1,221,488	$484,425	$10,595,833	$10,102,880	$12,632,060	$4,141,120	$2,742,342	$57,009,970
LEE	52	1	$3,415,595	$1,933,259	$222,291	$2,257,256	$3,445,740	$2,760,680	$1,076,380	$940,440	$16,051,641
LEXINGTON	53	1	$18,508,968	$1,012,106	$6,648	$10,158,253	$11,059,370	$15,033,670	$5,726,280	$2,157,160	$63,662,455
LEXINGTON	54	2	$22,059,639	$170,913	$2,526	$21,539,271	$18,718,050	$9,108,590	$5,623,540	$6,940,690	$84,163,219
LEXINGTON	55	3	$3,503,607	$498,535	$40,896	$2,770,977	$2,585,080	$1,652,380	$1,311,740	$690,280	$13,053,495
LEXINGTON	56	4	$1,870,040	$414,536	$10	$969,576	$1,489,250	$7,783,560	$828,320	$162,230	$13,517,522
LEXINGTON	57	5	$30,931,080	$351,767	$11,778	$18,894,329	$15,550,530	$11,869,390	$10,344,180	$2,998,220	$90,951,274
TOTAL			$76,873,334	$2,447,857	$61,858	$54,332,406	$49,402,280	$45,447,590	$23,834,060	$12,948,580	$265,347,965
McCORMICK	58	418	$1,590,607	$584,511	$500,610	$1,855,061	$1,717,240	$1,555,520	$1,135,250	$254,030	$9,192,829
MARION	59	1	$3,835,246	$647,555	$459,073	$2,675,795	$3,335,410	$4,059,140	$1,478,290	$882,400	$17,372,909
MARION	60	2	$2,983,040	$535,453	$15,859	$2,563,300	$2,566,040	$3,450,420	$1,084,240	$779,530	$13,977,882
MARION	61	3	$569,399	$484,403	$142,692	$307,852	$661,390	$10	$374,600	$95,950	$2,636,296
MARION	62	4	$282,132	$224,351	$625,023	$133,976	$365,220	$10	$193,730	$12,990	$1,837,432
TOTAL			$7,669,817	$1,891,762	$1,242,647	$5,680,923	$6,928,060	$7,509,580	$3,130,860	$1,770,870	$35,824,519

TABLE NO. 36 - 1986 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	COUNTY ASSESSMENTS					STATE ASSESSMENTS			TOTAL COUNTY AND STATE ASSESSMENTS
			OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	
MARLBORO	63	1	$3,851,678	$1,702,959	$1,066,094	$5,843,495	$4,736,890	$7,194,490	$2,259,630	$1,219,535	$27,874,771
NEWBERRY	64	1	$9,213,108	$1,828,240	$551,744	$8,450,488	$7,561,970	$7,681,110	$5,520,550	$2,248,910	$43,056,120
OCONEE	65	1	$17,155,834	$1,207,995	$340,292	$21,396,802	$10,824,436	$15,708,410	$41,339,260	$2,885,710	$110,858,739
ORANGEBURG	66	1	$1,079,899	$699,938	$57,373	$559,848	$1,143,170	$117,650	$718,850	$139,650	$4,516,378
ORANGEBURG	67	2	$899,994	$647,102	$47,232	$560,659	$852,600	$94,660	$445,060	$255,410	$3,802,717
ORANGEBURG	68	3	$3,184,978	$949,264	$126,172	$2,895,268	$2,732,720	$5,456,370	$824,650	$639,070	$16,808,492
ORANGEBURG	69	4	$1,682,537	$763,077	$12,043	$600,832	$1,518,020	$4,511,420	$531,360	$127,610	$9,746,899
ORANGEBURG	70	5	$11,936,840	$705,545	$22,264	$11,099,948	$9,159,023	$13,032,550	$3,127,950	$4,229,040	$53,313,160
ORANGEBURG	71	6	$1,072,576	$437,376	$27,704	$462,621	$1,079,410	$158,860	$601,990	$137,980	$3,978,517
ORANGEBURG	72	7	$778,983	$324,272	$7,791	$1,558,229	$796,634	$43,930	$422,780	$434,710	$4,367,329
ORANGEBURG	73	8	$460,647	$299,381	$105,433	$278,723	$453,440	$53,830	$504,250	$33,470	$2,189,174
TOTAL			$21,096,454	$4,825,955	$406,012	$18,016,128	$17,735,017	$23,469,270	$7,176,890	$5,996,940	$98,722,666
PICKENS	74	1	$24,355,190	$757,925	$471,254	$26,950,162	$18,486,643	$21,672,410	$17,147,820	$4,602,540	$114,443,944
RICHLAND	75	1	$63,039,152	$1,275,372	$315,654	$98,481,066	$49,981,920	$26,709,940	$35,795,360	$29,667,880	$305,266,344
RICHLAND	76	2	$25,925,408	$414,508	$66,816	$23,124,588	$13,910,190	$13,501,410	$4,690,740	$4,934,834	$86,568,494
TOTAL			$88,964,560	$1,689,880	$382,470	$121,605,654	$63,892,110	$40,211,350	$40,486,100	$34,602,714	$391,834,838
SALUDA	77	1	$3,697,641	$1,320,498	$238,864	$2,610,687	$2,878,230	$536,920	$1,094,310	$584,570	$12,961,720
SPARTANBURG	78	1	$7,719,957	$405,203	$12,101	$5,920,897	$3,546,864	$3,297,570	$2,459,870	$831,570	$24,194,032
SPARTANBURG	79	2	$11,621,439	$335,793	$4,649	$8,155,652	$6,052,192	$8,410,930	$2,952,680	$1,234,030	$38,767,365
SPARTANBURG	80	3	$4,730,604	$106,677	$30,250	$3,897,300	$3,267,449	$11,966,690	$2,641,560	$709,880	$27,350,410
SPARTANBURG	81	4	$3,318,760	$318,578	$86,250	$2,833,859	$2,089,049	$8,629,820	$2,074,110	$551,290	$19,901,716
SPARTANBURG	82	5	$7,952,994	$234,530	$11,270	$6,945,021	$7,284,876	$11,730,328	$2,862,750	$1,394,690	$38,416,459
SPARTANBURG	83	6	$15,298,758	$295,550	$34,214	$20,174,113	$11,402,434	$22,471,740	$5,273,510	$6,245,112	$81,195,431
SPARTANBURG	84	7	$23,885,095	$31,680	$1,146	$26,015,690	$12,689,151	$16,039,810	$9,617,570	$8,513,750	$96,793,892
TOTAL			$74,527,607	$1,728,011	$179,880	$73,942,532	$46,332,015	$82,546,888	$27,882,050	$19,480,322	$326,619,305
SUMTER	85	2	$8,811,950	$2,579,550	$235,910	$8,337,130	$5,916,300	$9,892,450	$1,932,950	$1,660,740	$39,366,980
SUMTER	86	1	$16,410,730	$139,030	$2,690	$18,249,250	$8,197,110	$6,863,389	$3,345,780	$5,005,680	$58,213,659
TOTAL			$25,222,680	$2,718,580	$238,600	$26,586,380	$14,113,410	$16,755,839	$5,278,730	$6,666,420	$97,580,639
UNION	87	1	$7,899,890	$740,189	$468,038	$3,922,755	$5,180,590	$14,112,610	$3,241,000	$1,260,950	$36,826,022
WILLIAMSBURG	88	1	$4,964,932	$5,551,189	$1,158,293	$10,494,142	$7,783,740	$7,500,170	$2,556,150	$1,897,200	$41,905,816
YORK	89	1	$4,794,305	$560,056	$251,893	$2,405,608	$3,782,917	$5,882,320	$5,275,332	$954,210	$23,906,641
YORK	90	2	$8,997,752	$205,840	$61,053	$4,684,165	$4,577,358	$3,357,650	$4,362,814	$746,030	$26,992,662
YORK	91	3	$24,403,685	$282,077	$43,640	$19,338,981	$18,710,736	$29,919,090	$3,106,799	$5,577,490	$101,382,498
YORK	92	4	$7,147,177	$93,036	$9,119	$6,977,896	$4,939,735	$2,006,170	$1,765,975	$1,784,740	$24,723,848
TOTAL			$45,342,919	$1,141,009	$365,705	$33,406,650	$32,010,746	$41,165,230	$14,510,920	$9,062,470	$177,005,649
STATE TOTALS			$1,085,977,930	$96,098,096	$33,070,684	$1,554,916,768	$815,611,537	$980,404,119	$533,278,455	$294,257,837	$5,393,615,426

TABLE NO. 37 - MANUFACTURING PROPERTY
1986 PROPERTY TAX ASSESSEMENTS

COUNTY	NUMBER OF ACCOUNTS	TOTAL ASSESSED VALUE
ABBEVILLE	74	$8,778,090
AIKEN	138	$38,578,580
ALLENDALE	26	$5,786,710
ANDERSON	334	$58,590,650
BAMBERG	33	$2,401,800
BARNWELL	35	$6,301,770
BEAUFORT	49	$3,033,050
BERKELEY	76	$53,072,450
CALHOUN	20	$19,441,130
CHARLESTON	148	$43,855,140
CHEROKEE	98	$22,662,830
CHESTER	63	$17,106,820
CHESTERFIELD	101	$17,308,500
CLARENDON	42	$2,039,850
COLLETON	50	$5,126,200
DARLINGTON	81	$28,007,020
DILLON	46	$6,168,160
DORCHESTER	69	$23,652,040
EDGEFIELD	41	$3,484,980
FAIRFIELD	37	$2,623,490
FLORENCE	192	$34,877,530
GEORGETOWN	86	$59,967,380
GREENVILLE	754	$125,342,170
GREENWOOD	139	$28,432,010
HAMPTON	42	$3,808,950
HORRY	133	$11,812,680
JASPER	12	$420,610
KERSHAW	78	$26,276,040
LANCASTER	101	$15,707,870
LAURENS	126	$16,680,760
LEE	19	$2,792,570
LEXINGTON	265	$45,719,110
MCCORMICK	24	$1,454,560
MARION	48	$7,589,850
MARLBORO	43	$6,964,060
NEWBERRY	74	$9,770,620
OCONEE	154	$18,467,110
ORANGEBURG	132	$24,956,300
PICKENS	151	$22,805,270
RICHLAND	285	$72,353,690
SALUDA	24	$1,339,530
SPARTANBURG	527	$98,470,660
SUMTER	104	$18,843,010
UNION	87	$15,405,160
WILLIAMSBURG	51	$8,994,290
YORK	280	$44,041,630
	5,492	$1,091,312,680

TABLE NO. 38 - PIPELINE COMPANIES 1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
C & T PIPELINE, INC.		
Chester	$5,700	
Kershaw	$11,420	
Lancaster	$13,510	
York	$10,580	$41,210
CAROTANE, INC.		
Abbeville	$17,620	
Chesterfield	$7,260	
Dillon	$5,760	
Florence	$6,460	
Greenwood	$510	
Horry	$10,460	
Kershaw	$24,700	
McCormick	$220	
Marion	$7,860	
Richland	$12,160	
York	$1,510	$94,520
CAROLINA-TRANSCO PROPANE COMPANY		
York	$1,420,330	$1,420,330
CARO-TRAN COMPANY		
Chester	$58,470	
Kershaw	$83,470	
Lancaster	$138,560	
York	$108,440	$388,940
COLONIAL PIPELINE COMPANY		
Abbeville	$274,820	
Aiken	$20,740	
Anderson	$2,074,400	
Cherokee	$1,664,420	
Edgefield	$79,650	
Greenville	$965,180	
Greenwood	$71,510	
Laurens	$133,860	
McCormick	$190,640	
Spartanburg	$1,698,580	
York	$26,200	$7,200,000
DIXIE PIPELINE		
Aiken	$55,380	
Chesterfield	$110,020	

TABLE NO. 38 - PIPELINE COMPANIES 1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Edgefield	$56,160	
Kershaw	$84,290	
Lexington	$116,040	
McCormick	$5,480	
Marlboro	$10,220	
Richland	$30,810	$468,400
PLANTATION PIPELINE COMPANY		
Anderson	$375,050	
Cherokee	$249,130	
Greenville	$188,930	
Laurens	$6,460	
Spartanburg	$410,430	$1,230,000
SOUTH CAROLINA PIPELINE CORPORATION		
Abbeville	$29,910	
Aiken	$757,130	
Allendale	$24,700	
Anderson	$9,980	
Bamberg	$4,270	
Barnwell	$52,250	
Beaufort	$48,670	
Berkeley	$1,174,000	
Calhoun	$6,270	
Charleston	$76,890	
Cherokee	$21,440	
Chester	$94,040	
Chesterfield	$116,990	
Colleton	$24,890	
Darlington	$126,970	
Dillon	$60,480	
Dorchester	$313,570	
Edgefield	$27,550	
Fairfield	$11,450	
Florence	$96,650	
Georgetown	$68,760	
Greenwood	$24,850	
Hampton	$60,740	
Horry	$45,350	
Jasper	$920	
Kershaw	$426,110	
Lancaster	$45,750	
Lee	$69,740	
Lexington	$370,710	
Marion	$75,870	
Marlboro	$56,350	
Newberry	$80,360	

TABLE NO. 38 - PIPELINE COMPANIES 1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Orangeburg	$341,980	
Richland	$363,320	
Saluda	$76,900	
Spartanburg	$37,180	
Sumter	$40,700	
Union	$75,510	
Williamsburg	$16,520	
York	$94,280	$5,450,000
SOUTHERN NATURAL GAS COMPANY		
Aiken	$186,310	
Jasper	$681,520	$867,830
TRANSCONTINENTAL GAS PIPELINE CORP.		
Anderson	$1,000,940	
Cherokee	$647,930	
Greenville	$644,210	
Laurens	$77,140	
Spartanburg	$1,359,780	$3,730,000
STATE TOTALS		$20,891,230

TABLE NO. 39 - WATER COMPANIES 1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AUGUSTA FIELDS UTILITY SYSTEM, INC.		
Greenwood	$110	$110
B & B WATER WORKS		
Spartanburg	$4,700	$4,700
CAROLINA WATER SERVICE, INC.		
Dorchester	$1,190	
Lancaster	$3,800	
Lexington	$11,970	
Sumter	$1,770	
Williamsburg	$440	
York	$16,690	$35,860
CLEMMONS TRAILER PARK WATER CO.		
Berkeley	$55,000 (est.)	$55,000 (est.)
DINKINS WATER SYSTEM		
Sumter	$1,050	$1,050
E & R PARTNERSHIP		
Clarendon	$1,370	$1,370
EAGLE POINT WATER COMPANY		
Clarendon	$2,070	$2,070
EDENWOOD WATER COMPANY		
Lexington	$1,260	$1,260
ELGIN ESTATES		
Lexington	$2,510	$2,510
GENERAL UTILITIES		
Lexington	$1,930	
Richland	$4,290	$6,220
GRASSY POND WATER COMPANY		
Cherokee	$60,500 (est.)	$60,500 (est.)
H & H ENTERPRISES, INC.		
York	$1,400	$1,400
HARE WATER WORKS		
Berkeley	$9,180	$9,180
HEATER UTILITIES, INC.		
Fairfield	$3,240	
Lexington	$58,430	
Richland	$30,600	

TABLE NO. 39 - WATER COMPANIES 1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Saluda	$830	
Sumter	$5,230	$98,330
HILTON HEAD WATER COMPANY		
Beaufort	$9,830	$9,830
HYDE PARK WATER WORKS		
Greenwood	$230	$230
ISLE OF PALMS WATER COMPANY		
Charleston	$10,500	$10,500
KIAWAH ISLAND UTILITY, INC.		
Charleston	$224,890	$224,890
LAKE CHINQUAPIN WATER COMMISSION		
Greenwood	$210	$210
LAKE MOUNTRIE WATER COMPANY		
Berkeley	$750	$750
LAKE MURRAY UTILITIES, INC.		
Lexington	$1,760	$1,760
LAKE VUE WATER WORKS		
Clarendon	$100	$100
LAKEWOOD COMMUNITY WATER PLANT, INC.		
Lexington	$55,000 (est.)	$55,000 (est.)
OAK GROVE ESTATES UTILITIES, INC.		
Lexington	$3,280	$3,280
PLAZA UTILITIES, INC.		
Beaufort	$1,470	$1,470
PORTER WATER COMPANY, INC.		
Greenville	$570	$570
RIVER PINES WATER SYSTEMS, INC.		
York	$14,300	$14,300
SANTEE COOPER RESOURT, INC.		
Orangeburg	$6,540	$6,540
SOUTHLAND UTILITIES, INC.		
Lexington	$2,610	$2,610
STEPHENSON INVESTMENT COMPANY, INC.		

TABLE NO. 39 - WATER COMPANIES 1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Lexington	$1,120	$1,120
TCU, INCORPORATED York	$36,030	$36,030
UNITED UTILITIES, INC. Spartanburg	$3,500	$3,500
WESTOVER WATER COMPANY Greenwood	$1,010	$1,010
WESTSIDE WATER COMPANY, INC. Sumter	$3,610	$3,610
WEXFORD UTILITY COMPANY Beaufort	$20,430	$20,430
WOOD FOREST UTILITY COMPANY, INC. York	$15,840	$15,840
STATE TOTAL		$693,140

TABLE NO. 40 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE SEABOARD COASTLINE RAILROAD SYSTEM IN SOUTH CAROLINA FOR TAX YEAR 1986

COUNTY	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Abbeville	33.51	$360,970
Aiken	18.55	$114,560
Allendale	40.75	$307,300
Anderson	26.89	$297,670
Bamberg	29.92	$322,870
Barnwell	39.77	$397,810
Beaufort	0.41	$5,170
Berkeley	78.98	$735,310
Calhoun	18.62	$160,840
Charleston	50.26	$570,380
Cherokee	2.50	$28,670
Chester	29.26	$308,710
Chesterfield	55.39	$437,420
Clarendon	25.64	$244,380
Colleton	55.04	$367,630
Darlington	34.96	$122,630
Dillon	39.71	$409,350
Dorcehster	1.16	$1,900
Florence	68.91	$1,010,430
Georgetown	30.61	$134,080
Greenville	47.63	$571,640
Greenwood	54.98	$538,250
Hampton	54.73	$444,380
Horry	30.35	$249,780
Jasper	49.99	$541,560
Kershaw	36.20	$365,190
Lancaster	7.44	$77,600
Laurens	94.61	$808,700
Lee	18.54	$184,490
Lexington	35.81	$371,280
McCormick	31.42	$238,940
Marion	45.44	$459,160
Marlboro	45.38	$322,190
Newberry	37.05	$327,820
Orangeburg	71.95	$515,770
Richland	61.39	$847,970
Spartanburg	60.64	$686,490
Sumter	55.97	$752,170
Union	13.99	$144,560
Williamsburg	61.00	$585,320
York	7.51	$78,900
TOTAL	1,602.86	$15,450,240

TABLE NO. 41 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE SOUTHERN RAILWAY SYSTEM IN SOUTH CAROLINA FOR TAX YEAR 1986

SOUTHERN RAILWAY SYSTEM	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Asheville and Spartanburg	23.42	$965,920
Atlanta and Charlotte Air Line	121.87	$3,265,330
Carolina & Cumberland Gap	14.96	$25,810
Carolina Midland	51.76	$364,460
Charlotte, Columbia, & Augusta (North End)	96.85	$1,471,840
Charlotte, Columbia, & Augusta (South End)	71.58	$894,480
Charlotte, Columbia, & Augusta (Warrenville)	2.96	$6,480
Columbia & Greenville (Columbia to Alston)	25.86	$329,760
Columbia & Greenville (Alston to Greenville)	66.78	$390,120
South Carolina & Georgia (Main Line)	121.49	$1,264,740
South Carolina & Georgia (Augusta Branch)	73.46	$284,160
South Carolina & Georgia (Camden Branch)	26.03	$31,840
South Carolina & Georgia Ext.	92.81	$176,840
Spartanburg, Union & Columbia	68.29	$588,220
Total Southern Railway Co.	858.12	$10,060,000
Carolina & Northwestern Railway		
Leesee Blue Ridge	43.95	$138,140
Lenoir Division	8.97	$28,860
TOTAL SOUTHERN RAILWAY SYSTEM	911.04	$10,227,000

TABLE NO. 42 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE LOCAL RAILROADS IN SOUTH CAROLINA FOR TAX YEAR 1986

LOCAL RAILROADS	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Greenville & Northern	11.32	$50,000
Hampton & Branchville	16.65	$62,300
Lancaster & Chester	28.60	$363,480
Pickens Railroad	9.30	$28,880
TOTAL LOCAL RAILROADS	65.87	$504,660

TABLE NO. 43 - LIGHT, HEAT AND POWER COMPANIES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
CAROLINA POWER & LIGHT CO.		
Chesterfield	$912,730	
Clarendon	$419,290	
Darlington	$29,126,310	
Dillon	$713,280	
Florence	$3,037,590	
Georgetown	$97,500	
Horry	$104,960	
Kershaw	$803,890	
Lee	$529,060	
Marion	$1,206,540	
Marlboro	$707,450	
Sumter	$1,640,040	
Williamsburg	$701,360	$40,000,000
DUKE POWER COMPANY		
Abbeville	$665,740	
Aiken	$121,280	
Anderson	$12,669,610	
Cherokee	$2,912,520	
Chester	$3,112,900	
Fairfield	$471,920	
Greenville	$15,004,970	
Greenwood	$5,387,490	
Kershaw	$744,940	
Lancaster	$2,648,660	
Laurens	$1,751,620	
McCormick	$[illegible]9,100	
Newberry	$1,42[illegible],420	
Oconee	$47,803,600	
Pickens	$13,312,660	
Saluda	$170	
Spartanburg	$12,290,340	
Union	$518,800	
York	$16,884,260	$137,816,000
CLIFTON POWER CORPORATION		
Spartanburg	$4,720	$4,720
GEORGIA POWER COMPANY		
Aiken	$8,520	
Edgefield	$4,030	
Oconee	$243,230	$255,780
HEATH SPRINGS LIGHT & POWER CO.		
Lancaster	$19,960	$19,960

TABLE NO. 43 - LIGHT, HEAT AND POWER COMPANIES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
LOCKHART POWER COMPANY		
Cherokee	$13,940	
Chester	$19,940	
Spartanburg	$23,840	
Union	$525,980	
York	$8,500	$592,200
MPX COMPANY		
Berkeley	$29,630	
Calhoun	$50,720	
Charleston	$80,920	
Dorchester	$188,630	
Lexington	$84,340	
Orangeburg	$127,660	
Richland	$7,980	$569,880
NORTH CAROLINA ELECTRIC MEMBERSHIP CORPORATION		
York	$35,707,000	$35,707,000
NORTH CAROLINA MUNICIPAL POWER AGENCY #1		
York	$41,751,000	$41,751,000
PEOPLES NATURAL GAS CO. OF SC		
Darlington	$105,400	
Florence	$291,660	
Sumter	$285,440	$682,500
PIEDMONT MUNICIPAL POWER AGENCY		
Greenville	$2,710	
York	$14,198,290	$14,201,000
PIEDMONT NATURAL GAS COMPANY		
Anderson	$1,170,460	
Greenville	$2,868,690	
Spartanburg	$1,560,850	$5,600,000
SALUDA RIVER ELECTRIC CORP., INC.		
Laurens	$4,820	
York	$13,152,180	$13,157,000

TABLE NO. 43 - LIGHT, HEAT AND POWER COMPANIES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
SOUTH CAROLINA ELECTRIC & GAS CO.		
Abbeville	$291,500	
Aiken	$10,669,330	
Allendale	$665,230	
Bamberg	$704,190	
Barnwell	$1,134,580	
Beaufort	$3,070,950	
Berkeley	$2,235,670	
Calhoun	$573,500	
Charleston	$13,189,680	
Chester	$18,150	
Chesterfield	$114,930	
Colleton	$8,383,610	
Dillon	$95,640	
Dorchester	$2,606,940	
Edgefield	$1,099,310	
Fairfield	$63,569,470	
Florence	$109,030	
Georgetown	$322,210	
Greenwood	$15,250	
Hamtpon	$1,355,580	
Horry	$245,730	
Jasper	$941,090	
Kershaw	$271,990	
Lee	$31,370	
Lexington	$13,839,750	
McCormick	$326,450	
Marion	$124,240	
Newberry	$1,477,620	
Orangeburg	$1,884,720	
Richland	$20,761,370	
Saluda	$965,850	
Sumter	$160	
Union	$376,410	
Williamsburg	$28,500	$151,500,000
SOUTH CAROLINA GENERATING COMPANY, INC.		
Berkeley	$13,727,000	$13,727,000
UNITED CITIES GAS COMPANY		
Cherokee	$357,000	$357,000
STATE TOTAL		$455,941,040

TABLE NO. 44 - ELECTRIC COOPERATIVES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AIKEN ELECTRIC COOP., INC.		
Aiken	$911,860	
Barnwell	$16,220	
Calhoun	$22,280	
Edgefield	$301,890	
Greenwood	$250	
Lexington	$85,480	
McCormick	$29,960	
Orangeburg	$173,990	
Saluda	$71,930	$1,613,860
AQUENERGY SYSTEMS, INC.		
Greenville	$21,020	
Pickens	$19,810	
Spartanburg	$13,920	$54,750
AQUENERGY II, LTD. PARTNERSHIP		
Oconee	$120,510	$120,510
AQUENERGY III, LTD. PARTNERSHIP		
Pickens	$24,220	$24,220
BERKELEY ELECTRIC COOP., INC.		
Berkeley	$2,188,990	
Charleston	$1,045,260	
Dorchester	$81,300	$3,315,550
BLACK RIVER ELECTRIC COOP., INC.		
Clarendon	$252,950	
Kershaw	$290,200	
Lee	$185,600	
Sumter	$704,480	$1,433,230
BLUE RIDGE ELECTRIC COOP., INC.		
Anderson	$229,360	
Greenville	$151,420	
Oconee	$917,660	
Pickens	$802,700	
Spartanburg	$990	$2,102,130

TABLE NO. 44 - ELECTRIC COOPERATIVES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
BROAD RIVER ELECTRIC COOP., INC.		
Cherokee	$374,360	
Newberry	$10,630	
Spartanburg	$204,110	
Union	$138,000	$727,100
CENTRAL ELECTRIC POWER COOP.		
Aiken	$14,960	
Allendale	$1,550	
Bamberg	$26,780	
Barnwell	$64,090	
Beaufort	$45,240	
Berkeley	$123,750	
Calhoun	$13,320	
Charleston	$23,110	
Chester	$6,260	
Chesterfiled	$81,430	
Clarendon	$11,390	
Colleton	$162,190	
Darlington	$18,980	
Dillon	$2,610	
Dorchester	$8,140	
Edgefield	$6,030	
Fairfield	$29,180	
Florence	$16,720	
Georgetown	$10,020	
Hamtpon	$49,320	
Horry	$67,440	
Jasper	$14,190	
Kershaw	$67,720	
Lancaster	$8,910	
Laurens	$130	
Lee	$3,900	
Lexington	$20,410	
McCormick	$180	
Marion	$4,690	
Marlboro	$9,660	
Newberry	$107,110	
Orangeburg	$15,890	
Richland	$351,320	
Saluda	$2,360	
Sumter	$24,160	
Williamsburg	$22,300	
York	$50	$1,435,490

TABLE NO. 44 - ELECTRIC COOPERATIVES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
COASTAL ELECTRIC COOP., INC.		
Bamberg	$570	
Colleton	$414,000	$414,570
EDISTO ELECTRIC COOP., INC.		
Allendale	$79,090	
Bamberg	$208,200	
Barnwell	$161,620	
Berkeley	$1,210	
Colleton	$840	
Dorchester	$150,370	
Hamtpon	$6,720	
Orangeburg	$142,920	$750,970
FAIRFIELD ELECTRIC COOP., INC.		
Chester	$135,990	
Fairfield	$250,580	
Kershaw	$266,310	
Richland	$220,760	
York	$1,630	$875,270
HORRY ELECTRIC COOP., INC.		
Horry	$1,566,000	$1,566,000
LAURENS ELECTRIC COOP., INC.		
Abbeville	$4,580	
Anderson	$15,500	
Greenville	$358,180	
Laurens	$892,050	
Newberry	$23,260	
Spartanburg	$324,340	
Union	$3,110	$1,621,020
LITTLE RIVER ELECTRIC COOP.		
Abbeville	$258,640	
Anderson	$114,500	
Greenwood	$650	
McCormick	$109,670	$483,460
LYNCHES RIVER ELECTRIC COOP.		
Chesterfield	$471,840	

TABLE NO. 44 - ELECTRIC COOPERATIVES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Kershaw	$134,440	
Lancaster	$156,130	$762,460
MARLBORO ELECTRIC COOPERATIVE		
Dillon	$90,780	
Marlboro	$239,680	$330,460
MID-CAROLINA ELECTRIC COOP.		
Aiken	$16,550	
Lexington	$1,652,790	
Newberry	$23,050	
Richland	$307,460	
Saluda	$275,720	$2,275,570
NEWBERRY ELECTRIC COOPERATIVE		
Fairfield	$24,470	
Laurens	$13,540	
Lexington	$6,700	
Newberry	$662,000	$706,710
PALMETTO ELECTRIC COOPERATIVE		
Allendale	$3,060	
Beaufort	$2,149,000	
Hampton	$339,810	
Jasper	$412,080	$2,903,950
PEE DEE ELECTRIC COOPERATIVE		
Chesterfield	$187,930	
Darlington	$1,127,340	
Dillon	$180,890	
Florence	$337,180	
Lee	$34,390	
Marion	$416,490	$2,284,220
SANTEE ELECTRIC COOPERATIVE		
Clarendon	$292,660	
Florence	$327,400	
Georgetown	$756,480	
Williamsburg	$707,090	$2,083,630

TABLE NO. 44 - ELECTRIC COOPERATIVES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
TRI-COUNTY ELECTRIC COOPERATIVE		
Calhoun	$233,290	
Kershaw	$4,060	
Lexington	$47,150	
Orangeburg	$198,620	
Richland	$226,410	
Sumter	$310	$709,840
YORK ELECTRIC COOPERATIVE		
Cherokee	$13,800	
Chester	$41,220	
Lancaster	$68,140	
York	$1,245,390	$1,368,550
STATE TOTAL		$29,963,520

TABLE NO. 45 - LOCAL TELEPHONE COMPANIES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
ALLTEL CAROLINA, INC. (FORMERLY MID-CARLINA TELEPHONE)		
Spartanburg	$320,970	$320,970
ALLTEL SOUTH CAROLINA (FORMERLY SC TELEPHONE CO.)		
Kershaw	$180,770	
Lancaster	$69,950	
Lexington	$879,520	
Spartanburg	$462,890	$1,593,130
BLUFFTON TELEPHONE & APPLIANCE CO.		
Beaufort	$331,920	$331,920
CMI CORPORATION		
Charleston	$1,800	$1,800
CHESNEE TELEPHONE CO., INC.		
Cherokee	$27,860	
Spartanburg	$240,340	$268,200
CHESTER TELEPHONE COMPANY		
Chester	$612,740	
Fairfield	$22,430	
Lancaster	$410	$635,580
CONTINENTAL TELEPHONE SERVICE CORP.		
Aiken	$97,730	
Calhoun	$110	
Greenville	$920,050	
Laurens	$900	
Orangeburg	$216,210	$1,235,000
FARMERS TELEPHONE COOPERATIVE		
Clarendon	$82,010	
Florence	$89,660	
Lee	$59,200	
Sumter	$201,470	
Williamsburg	$97,410	$529,750

TABLE NO. 45 - LOCAL TELEPHONE COMPANIES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
FORT MILL TELEPHONE COMPANY		
Lancaster	$17,590	
York	$584,950	$602,540
GENERAL TELEPHONE CO. OF THE SOUTHEAST		
Abbeville	$354,690	
Allendale	$118,620	
Bamberg	$199,120	
Beaufort	$12,750	
Charleston	$367,700	
Clarendon	$288,270	
Colleton	$320,140	
Darlington	$167,260	
Fairfield	$566,800	
Florence	$929,690	
Georgetown	$1,999,720	
Hampton	$135,780	
Horry	$6,283,600	
Laurens	$432,740	
Lee	$168,360	
McCormick	$111,520	
Spartanburg	$292,850	
Sumter	$2,051,530	
Williamsburg	$573,860	$15,375,000
GTE SPRINT COMMUNICATIONS CORP.		
Aiken	$94,160	
Chester	$42,580	
Fairfield	$33,430	
Lexington	$34,160	$204,330
GTE TELENET COMMUNICATIONS CORP.		
Oconee	$260	$260
HARGRAY TELEPHONE COMPANY		
Beaufort	$2,803,420	
Jasper	$277,960	$3,081,380
HEATH SPRINGS TELEPHONE COMPANY		
Lancaster	$23,880	$23,880

TABLE NO. 45 - LOCAL TELEPHONE COMPANIES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
HOME TELEPHONE COMPANY		
Berkeley	$591,230	
Dorchester	$52,710	$643,940
HORRY TELEPHONE COOPERATIVE, INC.		
Horry	$880,800	$880,800
LANCASTER TELEPHONE COMPANY		
Chester	$32,910	
Lancaster	$737,650	
Richland	$34,930	$805,490
LOCKHART TELEPHONE		
Chester	$3,150	
Union	$25,860	
York	$530	$29,540
MCI TELECOMMUNICATIONS CORP.		
Anderson	$69,130	
Cherokee	$71,980	
Greenville	$126,880	
Oconee	$73,930	
Spartanburg	$134,360	
Union	$69,740	
York	$72,900	$618,920
McCLELLANVILLE TELEPHONE COMPANY		
Charleston	$104,000	$104,000
NORWAY TELEPHONE COMPANY		
Orangeburg	$26,560	$26,560
PALMETTO RURAL TELEPHONE CO-OP.		
Colleton	$158,980	$158,980
PIEDMONT RURAL TELEPHONE COOP., INC.		
Laurens	$131,320	$131,320

TABLE NO. 45 - LOCAL TELEPHONE COMPANIES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
POND BRANCH TELEPHONE COMPANY		
Aiken	$67,580	
Lexington	$347,270	
Orangeburg	$8,420	$423,270
RIDGE TELEPHONE COMPANY		
Aiken	$23,660	
Edgefield	$2,090	
Saluda	$87,970	$113,720
RIDGEWAY TELEPHONE SYSTEM		
Fairfield	$50,750	
Richland	$170	$50,920
ROCK HILL TELEPHONE COMPANY		
Chester	$1,140	
Greenville	$17,160	
Lancaster	$22,020	
York	$2,210,380	$2,250,700
SANDHILL TELEPHONE COOPERATIVE		
Chesterfield	$307,610	
Kershaw	$30,990	$338,600
SOUTHERN NET SERVICES, INC.		
Greenville	$39,250	
Richland	$11,050	
York	$5,270	$55,570
ST. MATTHEWS TELEPHONE CO., INC.		
Calhoun	$234,840	$234,840
ST. STEPHEN TELEPHONE COMPANY		
Berkeley	$227,490	$227,490
TELECOMMUNICATIONS SYSTEMS, INC.		
Abbeville	$20,590	
Anderson	$51,690	
Berkeley	$12,900	
Calhoun	$39,200	
Charleston	$46,090	
Dorchester	$30,520	
Florence	$310	
Greenville	$102,200	
Greenwood	$20,830	
Laurens	$1,050	
Lexington	$36,030	

TABLE NO. 45 - LOCAL TELEPHONE COMPANIES
1986 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Newberry	$61,920	
Orangeburg	$36,150	
Pickens	$19,510	
Richland	$175,490	
Spartanburg	$78,950	
		$733,430
UNITED STATES TRANSMISSION SYSTEMS, INC.		
Anderson	$14,920	
Cherokee	$15,220	
Greenville	$14,260	
Laurens	$12,330	
Spartanburg	$58,270	
		$115,000
UNITED TELEPHONE CO. OF THE CAROLINAS		
Abbeville	$9,960	
Allendale	$690	
Beaufort	$1,408,820	
Berkeley	$200	
Greenwood	$1,959,440	
Hampton	$428,980	
Jasper	$180,770	
Laurens	$28,460	
McCormick	$2,100	
Newberry	$3,590	
Orangeburg	$351,760	
Saluda	$171,200	
		$4,545,970
WEST CAROLINA RURAL TELEPHONE COOP., INC.		
Abbeville	$61,790	
Anderson	$73,860	
McCormick	$13,560	
		$149,210
WILLISTON TELEPHONE COMPANY		
Aiken	$4,070	
Barnwell	$166,110	
Orangeburg	$165,890	
		$336,070
STATE TOTAL		$37,178,080

TABLE NO. 46 - MAJOR COMMUNICATIONS COMPANIES
1986 PROPERTY TAX ASSESSMENTS

COUNTY	ATLANTIC TELEPHONE AND TELEGRAPH	SOUTHERN BELL TELEPHONE	WESTERN UNION TELEGRAPH CO.
Abbeville	$143,190	$39,720	$330
Aiken	$76,810	$4,779,020	$3,720
Allendale	$100,880	$323,520	$50
Anderson	$54,090	$5,820,260	$5,740
Bamberg	$150	$589,680	$790
Barnwell	$47,170	$854,150	$380
Beaufort	$80	$29,610	$5,430
Berkeley	$26,670	$1,222,630	$1,150
Calhoun	$0	$86,560	$20
Charleston	$1,198,000	$14,453,540	$46,800
Cherokee	$72,370	$1,491,050	$1,470
Chester	$95,090	$0	$1,200
Chesterfield	$68,790	$480,760	$1,110
Clarendon	$0	$0	$920
Colleton	$89,470	$126,960	$730
Darlington	$87,700	$2,321,820	$1,680
Dillon	$859,950	$906,210	$260
Dorchester	$54,290	$2,996,040	$1,270
Edgefield	$36,490	$683,650	$40
Fairfield	$263,150	$67,570	$70
Florence	$931,860	$4,600,970	$13,050
Georgetown	$0	$0	$2,220
Greenville	$1,308,670	$15,075,950	$51,510
Greenwood	$29,210	$0	$2,870
Hamtpon	$40,510	$0	$230
Horry	$18,430	$750	$10,870
Jasper	$0	$9,910	$60
Kershaw	$93,090	$1,741,280	$2,850
Lancaster	$133,460	$480	$1,460
Laurens	$358,560	$768,180	$1,490
Lee	$55,890	$26,270	$160
Lexington	$125,280	$4,455,970	$1,970
McCormick	$80,020	$390	$0
Marion	$35,050	$1,327,960	$810
Marlboro	$7,110	$900,920	$1,250
Newberry	$108,160	$1,339,690	$160
Oconee	$0	$2,284,930	$360
Orangeburg	$29,380	$2,805,990	$2,830
Pickens	$22,080	$3,433,710	$1,390
Richland	$2,671,960	$16,716,900	$61,090
Saluda	$0	$151,680	$0
Spartanburg	$75,190	$8,494,020	$17,740
Sumter	$194,810	$40,340	$8,910
Union	$188,470	$1,019,490	$1,580
Williamsburg	$36,930	$17,990	$100
York	$209,040	$1,513,480	$5,070
STATE TOTAL	$10,027,500	$104,000,000	$263,190

REPORT OF THE TAX DIVISION OF THE ATTORNEY GENERAL'S OFFICE TO THE TAX COMMISSION FOR THE PERIOD ENDING JUNE 30, 1986

This report reflects cases that have been resolved by a Court and does not include cases now pending.

IN THE SOUTH CAROLINA SUPREME COURT

STONE CONTAINER CORPORATION v. SOUTH CAROLINA TAX COMMISSION - Stone Container appealed the valuation of its property by the Tax Commission to the Tax Board of Review. The Board affirmed the Commission whereupon Stone Container sought review in the circuit court under the Administrative Procedures Act. The circuit court ruled for the Commission and although Stone Container initially appealed to the State Supreme Court, it has now withdrawn its appeal and the matter is ended.

SOUTHERN BANK & TRUST CO., ETC. v. TWELVE UNIDENTIFIED BONDHOLDERS - The plaintiff sought a declaratory judgement as to whether certain funds held by it were abandoned property. The circuit court ruled that such funds were abandoned and accordingly instructed the plaintiff to turn the same over to the Tax Commission. The matter was appealed to the Supreme Court but was not perfected and thus the matter was ended.

MOORE-HUDSON OLDSMOBILE-GMC, INC. v. SOUTH CAROLINA TAX COMMISSION - This action involves a sales tax liability on sales of vehicles to members of the military services. The circuit court upheld the Tax Commission's determination of a sales tax liability. The plaintiff has appealed to the South Carolina Supreme Court but failed to perfect its appeal and the matter was dismissed.

EUROPCO MANAGEMENT CO. OF AMERICA, INC., ET AL. v. SOUTH CAROLINA TAX COMMISSION - This action, under the Administrative Procedures Act, involved the value of 308 condominiums in Lexington County with the value being set by the assessor and upheld upon appeal to the Lexington County Board of Assessment Appeals and to the Tax Commission. The matter was heard in circuit court resulting in the assessor's value being upheld. On appeal, the South Carolina Supreme Court upheld the lower court's decision and the matter has now been ended.

ALLIED CORPORATION v. SOUTH CAROLINA TAX COMMISSION - This action involves an income tax dispute resulting from the disallowance by the Tax Commission of the taxpayer's claimed deduction for intangible drilling costs. The circuit court upheld the Commission's position and the taxpayer appealed to the South Carolina Supreme Court. The Supreme Court found the disallowance to be proper and the matter has been ended.

OWEN STEEL CO., INC. ET AL. v. SOUTH CAROLINA TAX COMMISSION, ET AL.
OWEN STEEL CO., INC., ET AL. v. WILLIAM H. LINDER, TREASURER OF RICHLAND COUNTY
OWEN STEEL CO., INC., ET AL. v. MARJORIE H. SHARPE, TREASURER OF LEXINGTON COUNTY
SOUTH CAROLINA STEEL CORPORATION v. VIRGINIA T. WHITMIRE, TREASURER OF GREENVILLE COUNTY -
One case involves the review of the Tax Board of Review's finding of the value of the company's property under the Administrative Procedures Act. The case has been heard by the Honorable Walter Bristow. The other cases are the recovery of the taxes paid by reason of the finding. Those cases are pending and will be resolved by the action prosecuted under the Administrative Procedures Act. Judge Bristow dismissed the action under the Administrative Procedures Act and an appeal was made to the South Carolina Supreme Court. The South Carolina Supreme Court sustained Judge Bristow's order for the valuation of the property as determined by the South Carolina Tax Commission and the South Carolina Tax Board of Review. A Petition for Certiorari was denied by the United States Supreme Court and this case is ended.

EMERSON ELECTRIC CO. v. WASSON, ET AL. - This is an action to recover corporate income taxes. It deals with the issue of whether the sales of two corporations are to be allocated to the states in which the parent and subsidiary collectively did business, they having filed a consolidated return, or whether the sales of each are to be distributed to the states in which each separately did business. The parent did business in forty-four states and the subsidiary in two states. The Tax Commission held the sales are to be allocated to the states in which each corporation did business. After hearing, the Court of Common Pleas of Richland County sustained the same. The South Carolina Court of Appeals reversed and the South Carolina Supreme Court granted certiorari. The Supreme Court reversed the Court of Appeals and the matter is ended.

IN THE SOUTH CAROLINA COURT OF APPEALS

SOUTH CAROLINA TAX COMMISSION v. SOUTH CAROLINA TAX BOARD OF REVIEW, BAKER AND BAKER, ET AL. - The Tax Commission brought this action under the Administrative Procedures Act seeking review of the Tax Board of Review's Order that contract rents are to be used to the exclusion of economic rents when valuing commercial property pursuant to the income analysis approach. Both the Court of Common Pleas and the Court of Appeals upheld the Tax Board of Review. The Court of Appeals subsequently granted the Tax Commission's Petition for Rehearing and has now affirmed its earlier decision. The South Carolina Supreme Court denied certiorari and the matter is ended.

IN THE COURTS OF COMMON PLEAS

BAKER AND BAKER, ET AL. v. WILLIAM H. LINDER, ET AL.- The plaintiff paid its property taxes under protest and brought an action contesting the valuation assessed against a commercial office building owned by it. The matter has now been settled.

ACP DUTCH CENTER v. SOUTH CAROLINA TAX COMMISSION - The petitioner brought this action under the Administrative Procedures Act seeking review of a Tax Commission finding. That finding upheld the assessor's valuation of the petitioner's property. The matter has now been settled.

CAMPERDOWN CO., INC. v. SOUTH CAROLINA TAX COMMISSION - This action involves a valuation of property for property tax purposes with the taxpayer seeking to use contract rent for valuation as opposed to economic rent. After the pleadings were filed, the parties resolved the dispute and the matter was ended.

WESTVACO CORPORATION v. SOUTH CAROLINA TAX COMMISSION, ET AL.- This action involves a payment of income taxes under protest. The taxpayer's position is that sales to foreign countries are not within the throwback rule for determining the sales ratio and that the South Carolina Tax Commission's Regulation 117-75 is invalid. The circuit court agreed with the taxpayer. An appeal to the South Carolina Supreme Court was filed by the South Carolina Tax Commission but the parties resolved the dispute and the matter was ended.

SUNBELT CENTER, LTD. v. SOUTH CAROLINA TAX COMMISSION - This action is under the Administrative Procedures Act and is to determine a valuation question for purposes of ad valorem taxation. This matter was remanded to the Commission for a new hearing. The hearing was held and the matter appealed for a second time. The Common Pleas Court ruled in favor of the Tax Commission and the matter is now ended.

JESSE G. JOHNSON AND MARLIN A. JOHNSON v. SOUTH CAROLINA TAX COMMISSION - Taxpayers brought this action to recover income taxes paid under protest. The taxpayers filed an income tax return for the calendar year 1983 and claimed a deduction for a daily "subsistence allowance" under Section 23-1-30. The deduction was disallowed by the Tax Commission and additional tax assessed. A hearing was held and the Common Pleas Court ruled in favor of the taxpayer. No appeal was taken and the matter is now ended.

RICHLAND COUNTY ASSESSOR v. SOUTH CAROLINA TAX COMMISSION - This action is under the Administrative Procedures Act and is to determine a land use classification. A hearing was held and the Common Pleas Court upheld the decision of the Tax Commission. No appeal was taken and the matter is now ended.

HORRY COUNTY ASSESSOR v. DUNES BEACH & GOLF CLUB -
DUNES BEACH AND GOLF CLUB v. DONALD L. ELIASON AND SOUTH CAROLINA TAX COMMISSION - Both these matter involve the assessed value of the Dunes Beach and Golf Club. The club's property was originally valued by the Horry County Assessor. The club appealed this to the Horry County Board of Assessment Appeals. The Board reduced the assessed value but not to the extent proposed by the club. Both the club and assessor thus appealed to the Tax Commission. The Tax Commission affirmed the Board and the parties thus appealed to the circuit court under the Administrative Procedures Act. The parties have now withdrawn their appeals and the matters are now ended.

SANTEE PORTLAND CEMENT CORPORATION v. SOUTH CAROLINA TAX COMMISSION - The plaintiff brought this action to contest the Tax Commission's refusal to grant certain portions of its property an exemption from ad valorem taxes. The circuit court ordered the property exempt and the matter is now ended.

SOUTH CAROLINA TAX COMMISSION v. SOUTH CAROLINA TAX BOARD OF REVIEW AND TEXTILE HALL CORPORATION -
TEXTILE HALL CORPORATION v. SOUTH CAROLINA TAX COMMISSION -
Both these matters involve the question of whether certain property owned by Textile Hall is exempt from ad valorem taxation. The matters were consolidated for hearing whereupon the circuit court ordered the property exempt. The matter is now ended.

SOUTH CAROLINA TAX COMMISSION v. SOUTH CAROLINA TAX BOARD OF REVIEW AND JACK ECKERD CORPORATION - Jack Eckerd Corporation appealed the valuation of its inventory by the Tax Commission to the Tax Board of Review. The Board ruled for Jack Eckerd whereupon the Commission sought review in the circuit court under the Administrative Procedures Act. The matter has now been settled.

STATE OF SOUTH CAROLINA v. DONALD CLARK HOLCOMBE - The Spartanburg County Solicitor brought this action seeking a judicial order requiring the Tax Commission to turn over certain tax returns of Donald Clark Holcombe. The Order was issued and the matter ended.

EDGAR A. VAUGHN, STATE AUDITOR v. SOUTH CAROLINA TAX COMMISSION - The State Auditor brought this action seeking a judicial order so as to allow the Commission to make its records available for audit purposes. The Order was issued and the matter ended.

MIDSTATE MOBILE HOMES v. E. E. HALL, ET AL. - This action was to recover certain property that had been sold for nonpayment of property taxes to Florence County. The parties settled the issue and the case is ended.

GEORGE L. SCHROEDER, ETC. v. SOUTH CAROLINA TAX COMMISSION - This action was instituted by the Legislative Audit Council for an order to require the Commission to release confidential tax records. After a hearing before the Honorable Owens Cobb, the Order was issued, however, the personnel of the Legislative Audit Council were impressed with confidentiality restrictions. The matter is ended.

WADE S. KOLB, JR. IN RE: THE STATE v. FRED M. COX - This was an action by the Solicitor of the Third Judicial Circuit for the order of the court to require the Commission to produce certain tax records of Fred M. Cox. Ms. Cox offered no opposition to the order and the Honorable John Hamilton Smith, after hearing, ordered the disclosure. The matter is ended.

CHARLESTON COUNTY AIRPORT DISTRICT v. ABEX CORP./JETWAY DIV. - This case involved the payment of South Carolina use taxes. The issue was whether the District or the contractor with the District was liable for the tax. The contractor was in default and the District was ordered to reimburse itself for the payment and the matter is ended.

UNITED STATES OF AMERICA v. JEANNE B. NEWMAN - This case involved the priority between the federal and state governments to funds derived from the sale of or seizure of Ms. Newman's assets. The federal government proceeded to have the assets marshalled to satisfy a debt owed it by Ms. Newman. The federal government had priority over the state's claim and the matter is ended.

BOBBY B. GRIMMITT, AS EXECUTOR OF ESTATE OF HARRY L. GRIMMITT v. SOUTH CAROLINA TAX COMMISSION - This matter involves a claim for refund of estate taxes based upon a dispute as to the value of closely held stock owned by the decedent. After the pleadings were filed, the parties resolved the dispute and the matter was ended.

IN THE PROBATE COURT

EX PARTE: THE ESTATE OF JOHN WILLIS HALL - This action was brought by the Administratrix of the Hall estate to determine the priorities of the various claims filed against the estate. The Tax Commission asserted that its claim was prior to all claims other than certain administrative fees. The court ruled for the Tax Commission and the matter was ended.

LEGISLATIVE SUMMARY 1986

The 1986 Legislative Session produced numerous changes in all taxing areas. Conforming changes in the Estate and Gift tax area and Income Tax area highlighted the activity. Research and Development facilities were granted the identical five year abatement of ordinary county property taxes granted manufacturers, in addition to receiving a $300 maximum sales tax cap on purchases of machinery and equipment.

Taxpayers who are participating in the foreign trade markets will have the benefits of deferring income tax payments on that portion of income attributable to an increase in foreign trade receipts,. Also, the jobs tax credit for new jobs credit in less developed areas has been expanded from twelve counties to encompass seven additional counties.

A detailed explanation of each of these acts will follow under the appropriate heading.

ESTATE AND GIFT TAX

STATE AND FEDERAL CONFORMITY - South Carolina has conformed to the provisions of the Internal Revenue Code as it applies to the calculation of the gross and taxable estate of decedents dying after December 31, 1985. The bill adopted certain provisions which South Carolina did not adopt as part of conformity in 1984. These items include special farm use valuation, transactions in contemplation of death, and certain annuity provisions.

In addition, provisions requiring a waiver to transfer out of checking or savings accounts were modified. A taxpayer, upon notifying the Commission, may transfer the funds out of the checking or savings account. However, the amount withdrawn must be included in the gross estate.

Gift provisions outlined in the Internal Revenue Code have been conformed for gifts made after December 31, 1985. Senate Bill 452.

PROBATE CODE - Provisions were adopted consolidating and revising the General Probate Code. The bill addresses definitions, jurisdictions, interstate succession as well as probation of wills and administration of decedent's estates. The bill is a result of several years of study by a Blue Ribbon Panel to streamline the probate process.

INCOME TAX

STATE AND FEDERAL UPDATE - The reference date in the South Carolina Code as it applies for income purposes has been updated to December 31, 1985. By updating, South Carolina maintains federal taxable income as the starting point for determining a taxpayers South Carolina income tax liability. The bill also includes a section allowing the adoption of federal rules and regulations as they pertain to conforming sections. Senate Bill 944 - Effective Date - Tax years beginning on or after January 1, 1986.

TAX DEFERRAL DUE TO FOREIGN RECEIPTS - Taxpayers whose income taxes increase due to an increase in foreign trade receipts may defer that portion for a period up to five years. Although the tax may be deferred, the taxpayers must remit interest on the deferred amount at the T-Bill rate. The interest payment is due at the time the original return is due. Those taxpayers who have established Domestic International Sales Corporation (DISC) or Foreign Sales

Corporations (FSC) or taxpayers whose export sales exceed five million dollars per year are not eligible for the tax deferral. House Bill 3282 - Effective Date - Taxable years beginning on or after January 1, 1986.

JOBS TAX CREDIT EXPANDED - The counties eligible for the jobs tax credit has been expanded from twelve counties to nineteen counties for tax year 1986. The credit is allowed to certain taxpayers who created eighteen or more new jobs in a taxable year. Those counties which have been designated as "less developed areas" are:

Marlboro	Union
Calhoun	Allendale
Williamsburg	Edgefield
McCormick	Lee
Fairfield	Marion
Abbeville	Hampton
Clarendon	Colleton
Saluda	Dillon
Barnwell	Jasper
Bamberg	

"SPECIAL NEEDS CHILD" DEDUCTION - The General Assembly reinstituted a two thousand dollar income tax deduction for a "special needs child" who has been adopted by the taxpayer. The deduction is allowed as long the "special needs child" is under twenty-one years of age, incapable of self support, or is regularly enrolled in an accredited school or college. Senate Bill 1160 - Effective Date - Taxable years beginning after December 31, 1985.

INCOME TAX RETURN INFORMATION - Organizations exempt from taxation under Section 501 of the Internal Revenue Code are required to file returns on or before the fifteenth day of the fifth month following the close of their taxable year. The returns must be filed in accordance with Internal Revenue Code Section 6033. Senate Bill 403- Effective Date - January 30, 1986.

INTERMEDIATE CARE CREDIT ENACTED - An individual taxpayer will be allowed a credit against taxes due in an amount of 20%, not to exceed three hundred dollars, of the expenses paid by the taxpayer for his own support or the support of another to an institution providing skilled or intermediate care. The credit is not allowed for any expenses paid as a result of public funds. Senate Bill 778 - Effective Date - Taxable years beginning after December 31, 1985.

BAD DEBT DEDUCTION ALLOWED FOR SAVINGS AND LOANS - Associations defined under Section 12-13-10 of the South Carolina Code will be allowed the same bad debt deduction as allowed under the Internal Revenue Code.

Associations will be required to maintain a bad debt reserve and permanent records.

The beginning balance for an association's bad debt reserve on January 1, 1986 shall equal its reserve for bad debts as of December 31, 1985. Any amount set aside as bad debt reserve prior to 1986 may not be included in South Carolina taxable income of the Association as a result of adopting the bad debt reserve provision as outlined in the Internal Revenue Code. Senate Bill 1943 - Effective Date - Taxable years beginning after December 31, 1985.

ENERGY TAX CREDIT REGULATION ADOPTED - During the 1984 legislative session, statutes were enacted which provided for a credit against income taxes for renewable energy resource expenditures. Formal guidelines have been adopted outlining what type of expenditures qualify for the credit. The guidelines can be found in South Carolina Tax Commission's Regulation Number 117-97. House Bill 3281 - Effective Date - February 18, 1986.

INCOME BRACKETS - The individual income tax brackets will revert to the $2,000 width per bracket for tax year 1986 as a result of a provision passed in the 1986-1987 General Appropriation Bill. House Bill 3550, Section 4, Part II - Effective Date - Taxable years beginning after December 31, 1985.

INSURANCE TAXES - As a result of a United States Supreme Court decision, Metropolitan Life Insurance Company et al. versus Ward et al., which struck down the preferential rate given to domestic insurance companies, the General Assembly has addressed the point for South Carolina purposes. Domestic and foreign insurance companies will be required to remit an insurance premium tax at the rate of three-fourths of one percent of the total life insurance premiums collected, and one and one-fourth percent on all other types of insurance premiums collected. In addition, the newly passed legislation provides for the quarterly installment payment of fees due. The payments are due on or before March 1, June 1, September 1, and December 1 of each calendar year. The payments for quarters ending June 1, September 1, and December 1 are computed on the basis of one-fourth of the total premiums collected by the company during the immediate calendar quarter ending on December 31. The quarterly installment due on or before March 1 must equal the difference between the total tax liability of the insurer for the immediately preceding calendar year ending December 31, and the sum of the quarterly installments paid the insurer on June 1, September 1, and December 1, of that immediately preceding calendar year.

Prior to the passage of the 1986 legislation, domestic insurance companies were allowed to remit taxes based upon five percent of net income or two percent of gross premiums collected, whichever was less.

Domestic insurance companies will no longer be required to file returns with the South Carolina Tax Commission. Returns due in September will be filed with the South Carolina Department of Insurance. All auditing and administrative functions will be handled by the Department of Insurance. House Bill 3550.

LICENSE TAX

MALT AND MALT EXTRACT TAX REPEALED - The three cents per pound tax on malts and malt extracts has been repealed effective February 4, 1986. The tax was originally imposed in the year 1930 at the rate of ten cents per pound. Senate Bill 405.

SOFT DRINKS, TOBACCO PRODUCTS, AND ADMISSION LICENSES - Taxpayers will no longer be required to make an annual application for soft drinks, tobacco, and admission licenses. Effective January 30, 1986, licenses to conduct these types of businesses are permanent. Also, the fee associated with soft drinks, tobacco products, and admission licenses has been repealed. However, taxpayers must continue to make application and obtain a license before conducting business.

DOCUMENTARY STAMP TAX - The documentary stamp tax on the transfer of real property was increased from one dollar per five hundred dollars of value to one dollar and ten cents per five hundred dollars of value. The revenue derived from the increase will assist in the purchase of lands under the Heritage Land Trust Fund. The increase is effective for all transfers made on or after June 19, 1986. House Bill 3550, Section 10.

COIN-OPERATED DEVICES - Crane type coin-operated devices which disburse property are required to obtain a coin-operated license before being placed on location. The license is required as a result of provisions adopted in the General Appropriation Bill. The provisions for licensing does not apply to pusher or diggers that disburse money or property Crane type machines which are licensed must disburse property only, or they can not be licensed. House Bill 3550, Section 26 - Effective Date - Licensing period beginning July 1, 1986.

GASOLINE TAX - The administrative cost allowance for gasoline dealers collecting and remitting the gasoline tax has been increased from one and sixty-five hundredths percent to two and sixty-five hundredths percent with the maximum allowance being increased from five hundred dollars to seven hundred fifty dollars per month. House Bill 3550, Section 29 - Effective Date - Reports due on or after June 19, 1986.

SALES AND USE TAX

RESEARCH AND DEVELOPMENT - The three hundred dollar maximum cap which applies to the sale of motor vehicles, boats, motors, and airplanes has been extended to equipment purchased by research and development facilities. The sales tax cap provisions are applicable on each piece of equipment purchased between July 1, 1986 and June 30, 1991. The cap applies only to machinery used directly and exclusively in research and development in the experimental or laboratory sense for new products, new uses for existing products, or for improving existing products. The machinery must be located in a separate facility devoted to research and development. Senate Bill 1009.

FESTIVAL EXEMPTION - The gross proceeds of concession sales at a festival by an organization devoted exclusively to public or charitable purposes are exempt from the sales and use tax and license provisions. To be allowed the exemption the festival must be listed on the special events calendar provided by the Department of Parks, Recreation and Tourism. In addition, the festival must apply to the Tax Commission and supply necessary information to insure compliance. Vendors operating at the festival for purposes of making a profit are required to be licensed and remit sales tax on the gross proceeds. Senate Bill 1016 - Effective Date - May 22, 1986.

VACATION MULTIPLE OWNERSHIP INTEREST - The sale of a "vacation multiple ownership interest" is exempt from sales tax in the same manner as provided for "vacation time share plans". House Bill 3713 - Effective Date - May 21, 1986.

INSTALLMENT SALES - Taxpayers, who retain a security interest or a conditional sales contract where the taxpayer retains title, may remit taxes on an installment basis if the installment plan conforms to provisions of the Uniform Commercial Code. Installment payment of sales taxes allows the vendor to include on his sales return only the portion of the sales price actually received by a vendor in the taxable period. A retailer must continue to pay the tax upon receipt of the payments on installment sales made prior to the effective date of this Act if the retailer had, at the time of sale, elected to report the tax upon receipt of the installment payments. Senate Bill 1275 - Effective Date - June 10, 1986.

COIN-OPERATED LAUNDROMATS - The exemption which allows operators of coin-operated laundries to purchase supplies and machinery exempt from sales and use taxes has been repealed. Effective June 19, 1986, the sales and use taxes will apply on such purchases. However, the application of the sales and use tax on the gross receipts derived from coin-operated laundromats will be phased-out. Beginning July 1, 1986 to June 30, 1987, the rate shall be four percent. From July 1, 1987 to June 30, 1988, the rate shall be two percent. Effective July 1, 1988, the sales and use tax shall not apply to gross receipts from coin-operated laundromats. House Bill 3550, Section 14.

PROPERTY TAX

RESEARCH AND DEVELOPMENT - Qualified Research and Development facilities locating in this state beginning July 1, 1986 and ending June 30, 1991, will receive a five year exemption from ordinary county property taxes. To be eligible for the exemption the facility must be a separate facility devoted exclusively to Research and Development. The exemption does not include facilities used in connection with efficiency surveys, management studies, consumer surveys, economic surveys, advertising, promotion, or research in connection with literary, historical, or similar projects. Senate Bill 1009.

PROPERTY TAX RETURN - A taxpayer who must file with the South Carolina Tax Commission may amend returns or file for an extension to file returns for real and personal property tax purposes. Prior law fails to provide for these items. Taxpayers requesting an extension must file a tentative return reflecting one hundred percent of the estimated value. If the tentative return fails to reflect at least eighty percent of the value of property to be returned the Tax Commission shall increase the assessed valuation by ten percent of the difference between the amount returned on the tentative return and the amount returned on the final return. Senate Bill 401 - Effective Date - January 30, 1986.

PAYMENT OF TAXES UPON APPEAL - Taxpayers appealing a property valuation and that appeal process can be reasonable expected to delay the assessment of property beyond the current tax year must pay ad valorem taxes on the assessed value of the property for the previous year or eighty percent of the assessed value of the property for the current year, whichever is greater. On any underpayment of taxes, interest at the rate of one percent for each month the tax remained unpaid must be added. Senate Bill 453 - Effective Date - Tax year 1986 and all subsequent tax years.

SPECIAL LAND USE VALUATION - For the purposes of determining the fair market value of agricultural real property, county assessors shall use the 1985 agricultural use values for tax year 1986 and 1987. Senate Bill 1193 - Effective Date - April 29, 1986.

HOMESTEAD EXEMPTION - The due date for filing the application for homestead exemption purposes has been changed from May first to July fifteenth for the tax year in which the exemption has been claimed. House Bill 3181 - Effective Date - Tax years beginning after December 31, 1985.

EXEMPT PROPERTY APPLICATION - Churches, Medal of Honor winners, and persons required to use a wheelchair will be allowed to apply for exempt status on their motor vehicles at the time the registration of the motor vehicle is required. Prior law required that the application be made between January 1 and the last day of February. Prior provisions failed to provide an avenue for exemption if the car was purchased after the last day of February. Senate Bill 402 - Effective Date - February 4, 1986.

MERCHANT'S INVENTORY - Effective for the 1988 taxable year and thereafter, all inventories of business establishments will be exempt from ad valorem taxation. Presently, the State is in the second year of a three year phase-out of the inventory tax. Counties and municipalities will be reimbursed at a fifty percent level.

MOTOR VEHICLES OWNED JOINTLY - This bill provided that personal motor vehicles owned jointly by persons required to use wheelchairs are exempt from State, County, and Municipal taxes. House Bill 2301 - Effective Date - Tax year beginning after December 31. 1985.

INFORMATIONAL PUBLICATIONS

1. **Regulations and Opinions of the Attorney General** - Covers all regulations and Attorney General's opinions involving all taxes administered by the South Carolina Tax Commission. Twenty dollars ($20) covers the initial manual and the first year's supplements. The renewal fee for the supplements which are updated quarterly, are $10.50 per year.

2. **Decisions** - Covers all decisions concerning Tax Commission matters for all the taxes administered by the Tax Commission. Fees for this manual are the same as listed above.

3. **Tax Acts** (One is published for each tax) - Covers tax statutes concerning each tax. No charge and updated annually.

4. **"Revenews"** - Summary of quarterly happenings concerning various tax matters. No charge and updated quarterly.

5. **"Basis and Rates of Taxes"** - Brief summary of the various taxes. No charge and updated annually.

6. **Directory of Taxation for the Fifty States** - Lists names, addresses and telephone numbers of the various taxation departments of the fifty states. No charge and updated every two years.

7. **Tax Form Guide Package XSC** - Similar to the Federal Package X, this package contains detachable copies of income tax forms and instructions, and most of the other major tax forms used for the various taxes administered by the Tax Commission. No charge and updated annually.

8. **Business Tax Guide for South Carolina** - Covers all taxes administered by the Tax Commission and various other agencies. Gives a brief description of the filing dates, forms, fees, etc., that a business might need to know in the operation of their business. No charge and updated annually.

9. **Business Starter Kit** - Contains all the necessary forms needed when starting a new business, seminar information of Small Business Workshops, a copy of the South Carolina Tax Commission's Business Tax Guide for South Carolina and various other information helpful when starting a new business. No charge.

These publications are available from the South Carolina Tax Commission, Attn: Publications, Administrative Division, PO Box 125, Columbia, SC 29214. Phone: (803) 737-4401. With the exception of the Regulations and Decisions manual, all other bulk order of publications will be shipped via the United Parcel Service. Persons ordering bulk order of publications will be responsible for the cost of delivery (COD) by UPS. UPS delivery fees are based on weight.

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